

FINANCIAL ACCOUNTING  
FOR  
NEW JERSEY ABBOTT SCHOOL DISTRICTS

Abbott Addendum to  
The Audit Program  
for Reporting Whole School Reform Activities in First,  
Second, Mid-Year Second and  
Third Cohort Schools  
2001-2002

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***SIGNIFICANT CHANGES FOR 2001-02*****Excess Surplus Calculation for Abbott Districts**

The 2002-03 Appropriations Act requires districts receiving additional Abbott v. Burke state aid in 2002-03 to reduce June 30, 2002 surplus to 2 percent and budget excess surplus determined by this calculation in 2002-03. See AUDIT – 4 for further discussion of this issue.

**Reporting Fund Balance Reserved for Encumbrances as a Resource when Allocating Expenditures to Funding Sources**

The *Statement of Expenditures Allocated by Resource Type - Actual* sample included in this document has been enhanced to show the presentation of including the June 30, 2001 fund balance reserved for encumbrances as a resource budgeted to fund the WSR plan on July 1, 2001. See ABBOTT – 13 for further discussion of this presentation.

**Special Schools Series of Account Numbers do not Apply to WSR**

The special schools series of account numbers were locked to prevent data entry in the 2001-02 budget. These accounts do not relate to WSR and therefore were not included in the school-based budget software program. There should be no expenditures in the special schools series of accounts for 2001-02. In previous budget years, these accounts were open and data entry was permitted in the districtwide software under the Abbott school-based menu option. See ABBOTT -11 for further discussion of this issue.

**Certain CEIFA provisions for ECPA Expired on June 30, 2001**

Fiscal year 2000-01 was the last year CEIFA permitted the use of ECPA funds for facilities. Districts that budgeted and committed ECPA in the 2000-01 school year for construction purposes, but for unforeseen circumstances were unable to complete the project by September 2001, may have utilized the unexpended committed 2000-01 construction dollars in 2001-02 to complete the project. Such use of unexpended prior year ECPA required Department approval and did not waive the statutory requirement for districts to have a full-day kindergarten for five-year olds and preschool for three and four-year olds in place beginning in September 2001. See ABBOTT – 28 for further discussion of this issue.

Fiscal year 2000-01 was the last year CEIFA permitted ECPA revenues to be transferred to DEPA and used for demonstrably effective or educationally meritorious programs. See ABBOTT – 29 for further discussion of this issue.

Under CEIFA, districts should no longer have an ECPA Capital Reserve Balance at June 30, 2002, except in the limited situation of a DOE approved lease purchase. In those limited situations, the Capital Reserve account ending balance must be shown in the Balance Sheet under the Special Revenue Fund. See ABBOTT - 30 for further discussion of this issue.

**Special Education Medicaid Initiative (SEMI)**

SEMI is a federal program which allows the State of New Jersey and its LEAs to bill for certain special education services provided in an education setting under the auspices of the Commissioner of Education. The audit procedures required to assess the district's participation in the SEMI program have been enhanced for 2001-02. See AUDIT – 5 for further discussion of this issue.

**Government Accounting Standards Board Statement 34 (GASB 34):**

New Jersey state law and administrative code (N.J.S.A. 18A:4-14 and N.J.A.C. 6:20-2A) require state school districts to follow GAAP. These principles are augmented with the release of guidelines or statements from the Government Accounting Standards Board. This board released GASB 34 which requires school districts to make changes on financial reports and how assets are capitalized. This statement allows for this new initiative to be phased-in across the state with the districts with large budgets beginning implementation on July 1, 2001. The following table specifies when districts will be required to implement GASB 34.

<u>Districts with Total Revenues at June 30, 1999</u>	<u>Apply GASB 34 for fiscal year beginning</u>
\$100 million or more (Phase 1)	July 1, 2001
At least \$10 million but less than \$100 million (Phase 2)	July 1, 2002
Less than \$10 million (Phase 3)	July 1, 2003

Districts which are in the first phase of implementing GASB 34 should refer to the sample basic financial statements, budgetary comparison schedules, and selected note disclosures updated for GASB 34 on the NJ Department of Education website at [www.state.nj.us/njded/finance/fp/gasb34.shtml](http://www.state.nj.us/njded/finance/fp/gasb34.shtml). The statistical and Single Audit sections have not changed under GASB 34 and illustrations of these sections are available on the New Jersey Society of CPAs (NJSCPA) web site at [www.njscpa.org/business/governmental.cfm](http://www.njscpa.org/business/governmental.cfm). Note that in conjunction with the NJASBO GASB 34 Taskforce, New Jersey Department of Education is requiring that in the GASB 34 model, each governmental fund should be treated as a major fund for purposes of the fund statements.

*The Abbott Addendum* has been enhanced to provide an overview of how each Abbott specific schedule is to be modified as a result of GASB 34. A sample GASB 34 CAFR Outline has been included in this document.

**OMB A-133 Recommends a Schoolwide Program Funds Footnote**

Since schoolwide programs are not separate federal programs as defined in OMB Circular A-133, amounts used in schoolwide programs should be included in the total expenditures of the program contributing the funds when determining Type A Programs and in the Schedule of Expenditure of Federal Awards. The March 2002 OMB A-133 Compliance Supplement encourages showing in a footnote, by program, the amounts used in schoolwide programs. See AUDIT – 2 for further discussion of this issue.

**Submission of Audit Package to the Department of Education**

Effective with the June 30, 2002 audit, four copies of the complete audit package are to be submitted to the Department of Education no later than November 6, 2002. See The Audit Program pages III-1.1 and III 1.2 for further discussion of this item.

## **INTRODUCTION**

As a result of the May 21, 1998 Abbott v. Burke Supreme Court decision, each Abbott school district is required to implement whole school reform (WSR). WSR is a complete restructuring of an entire school, putting in place a series of programs and strategies that have been proven by research to be effective. Beginning with the 1999-2000 budget, Abbott school districts were required to submit school-based budgets for their schools included in the first cohort for implementation of WSR in addition to their districtwide budget for all other appropriations. Second cohort schools were required to begin submitting school-based budgets in 2000-01. Mid-year second and third cohort schools were required to begin submitting school-based budgets in 2001-02. This addendum addresses audit and reporting issues specific to Abbott school districts implementing WSR and preparing school-based budgets, specifically first, second, mid-year second and third cohort schools, herein after referred to as schools implementing WSR. The reporting requirements in this addendum do not apply to mid-year third cohort schools in 2001-02, but will apply to those schools in the year they implement WSR and prepare school-based budgets.

The Blended Resource Fund (Fund 15), a subfund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school-level expenditures to comply with the Abbott v. Burke Supreme Court decision to implement school-based budgets for all WSR schools. *N.J.A.C. 6A:24-4.4(a)4* states, "Except where prohibited by Federal law, all local, State and Federal funds shall be considered general funds available for WSR activities, notwithstanding any restrictions that would otherwise apply."

Highlighted paragraphs and sentences correspond to key changes or information expanded in 2001-02. Minor changes to dates and other sentences are not highlighted. District personnel and their auditors are encouraged to read the entire document for the most comprehensive understanding of auditing and reporting Fund 15.

New GASB 34 requirements are reflected in the box under each section.

As a result of *N.J.A.C. 6A:24-4.4(a)4*, the general fund in an Abbott District includes Funds 11–13, which collectively represent the operating fund of the district, and a Fund 15 for each WSR school. Fund 15 is school-level accounting while Funds 11 – 13 are district-level accounting. Therefore, the following additional schedules, included in this document, are required in the CAFR to report the WSR activities in Fund 15:

- General Fund – Combining Balance Sheet (Exhibit B-2)
- General Fund – Combining Statement Of Revenues, Expenditures And Changes In Fund Balances – Budget And Actual (Exhibit B-4)
- Blended Resource Fund 15 - Statement of Expenditures Allocated by Resource Type - Actual (for each WSR school and a districtwide summary) (Exhibit B-5 series)
- Blended Resource Fund 15 - Statement Of Blended Expenditures - Budget And Actual (for each WSR school and a districtwide summary) (Exhibit B-6 series)
- Notes To Schedules Of Expenditures Of Federal Awards And State Financial Assistance – Footnote 5 – Schoolwide Program Funds (Exhibit K-5)

The following schedules, included in this document, will require minor modifications to include the Fund 15 WSR activities:

- General Fund – Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds (Exhibit A-2)



- General Fund – Comparative Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Exhibit B-3, previously B-2)
- Special Revenue Fund - Combining Schedule Of Revenues And Expenditures – Budgetary Basis (Exhibit C-2)
- Special Revenue Fund – Statement of DEPA – Budget and Actual (Exhibit C-3)
- Special Revenue Fund – Statement of ECPA – Budget and Actual (Exhibit C-4)
- Special Revenue Fund – Statement of DLNA – Budget and Actual (Exhibit C-5)
- Schedules Of Expenditures Of Federal Awards (Exhibit K-3)
- Schedule Of Expenditures Of State Financial Assistance (Exhibit K-4)
- Notes To Schedules Of Expenditures Of Federal Awards And State Financial Assistance – Footnote 3 - Relationship to General Purpose Financial Statements (Exhibit K-5)

The instructions in this document will assist in the preparation of the additional statements and the modifications to the existing schedules required to report WSR activities.

# Schoolwide Programs

## ***SCHOOLWIDE PROGRAMS***

Since one of the requirements of implementing WSR is to integrate all local, state and federal resources into the funding of one WSR implementation plan, it is important that districts are cognizant of the federal laws permitting blending of federal resources, particularly the Improving America's Schools Act of 1994 (IASA) P.L. 103-382, amendments to the Elementary and Secondary Education Act of 1965 (ESEA), Title I, Part A. The Elementary and Secondary Education Act (ESEA) was amended January 8, 2002 by the No Child Left Behind Act of 2001 (Pub. L. No. 107-110). Most changes will not affect programs until after July 1, 2002. However, several changes take effect immediately. Refer to <http://www.nclb.gov> for details of No Child Left Behind. The United States Department of Education website ([www.ed.gov](http://www.ed.gov)) provides written guidance, program ideas and audit information. The details of the Improving America's Schools Act can be found at [www.ed.gov/legislation/ESEA](http://www.ed.gov/legislation/ESEA). Specific Title I information can be found at [www.ed.gov/legislation/ESEA/Title-I](http://www.ed.gov/legislation/ESEA/Title-I). The State of New Jersey Department of Education website contains a resource document, which should be referenced by all Abbott districts and their auditors, "Frequently Asked Questions-Title I-Schoolwide Programs Specific to Abbott Districts." This document can be found at: [www.state.nj.us/njded/grants/entitlement/title1/faqabbott2.shtm](http://www.state.nj.us/njded/grants/entitlement/title1/faqabbott2.shtm).

The basics of a schoolwide program are summarized here. The above resources should be referenced for more detailed and specific information relating to operating a schoolwide program.

The Improving America's Schools Act (IASA), Title I, Part A defines a Title I schoolwide program as a program in a Title I-eligible school in which Title I, Part A and other federal education program funds and resources are used to upgrade the entire educational program of the school. The program purpose is to increase the academic achievement for **all** students in the school by allowing schools to integrate their programs, strategies and resources, which is the same goal as WSR implementation.

A Title I targeted assistance program uses Title I, Part A funds only for the provision of supplementary educational services to eligible children who are failing, or at risk of failing, to meet state standards. In a Title I schoolwide program, a school is not required to provide supplemental services to identified children but to upgrade the entire educational program in the school.

In order to be eligible for a Title I schoolwide program, the school must be eligible for the Title I program; receive Title I, Part A funds; have at least 50 percent of the children enrolled in the school or residing in the school attendance area be from low-income families; comply with a year of planning; and, meet the eight essential program components. Title I eligibility and the 50 percent poverty level is determined using the Title I Eligibility of Public Schools form located in the IASA Consolidated Subgrant Application. To promote effective, long-term planning, a school can maintain its schoolwide program eligibility even if it drops below the 50 percent poverty threshold. However, the school must still meet Title I eligibility and receive Title I funds.

If a specific school wants to operate a Title I schoolwide program but does not meet the poverty requirements, the LEA, on behalf of the school, must apply directly to the federal government for a waiver of the poverty requirements. Refer to the 2001-02 IASA Consolidated Application Guidelines on the New Jersey Department of Education (NJDOE) website at [www.state.nj.us/education](http://www.state.nj.us/education) to obtain the process and the timelines.

Title I eligibility is a prerequisite of schoolwide program eligibility. Without an approved schoolwide program, a school is not permitted to blend federal funds with state and local funds. These ineligible Abbott schools may only blend state and local funds. LEAs/schools may submit a waiver request to USDOE.

**Only eligible Title I schools receiving Title I funds may operate schoolwide programs.**

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# Statement Instructions

***PREPARING THE BLENDED RESOURCE FUND 15 - STATEMENT OF BLENDED EXPENDITURES – BUDGET AND ACTUAL (EXHIBIT B-6 SERIES)***

The *Statements of Blended Expenditures – Budget and Actual* (Exhibit B-6 series) are prepared from the district's records and are the responsibility of the district. These statements detail the budget and actual expenditures incurred to implement the WSR plan in the individual schools. Comparative schedules are required for first and second cohort schools. Mid-year second and third cohort schools are required to present 2001-02 data only since 2001-02 is the first year of WSR implementation for these schools. Districts should consult with their auditor on the presentation appropriate for their schools. These statements are to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document).

budget. These accounts do not related to WSR and therefore were not included in the school-based budget software program. In previous budget years, these accounts were open and data entry was permitted in the district-wide software under the Abbott school-based menu option. Districts may have used these lines in 2000-01.

The Federal Department of Education has given school districts, which have an approved schoolwide program/WSR plan, the authority to combine certain federal resources and has interpreted "combining" funds as the use of a single accounting code for the schoolwide programs. Funds are viewed as combined at the time they are expended from a particular program account for a WSR program expense. This is accomplished in New Jersey by requiring all WSR schools to record school-based budget expenditures in the Blended Resource Fund (Fund 15). *N.J.A.C. 6A:24-4.4(a)4* states, "Except where prohibited by Federal law, all local, State and Federal funds shall be considered general funds available for WSR activities, notwithstanding any restrictions that would otherwise apply." This expands the district's authority to blend certain federal funds to include certain state and local funding sources.

Fund 15 is considered a sub-fund of the general fund. Revenues are recorded in Fund 15 as operating transfers from the general (Fund 10) and special revenue funds (Fund 20). The WSR plan must identify the federal, state, and local programs that are to be combined and the resources to be used to support the WSR program.

The following programs can be blended in school-based budgets.

- Title I, Part A of ESEA: *Helping Disadvantaged Children Meet High Standards, Improving Basic Programs Operated by Local Education Agencies*
- Title II of ESEA: *Eisenhower Professional Development*
- Title IV of ESEA: *Safe and Drug-Free Schools and Communities*
- Title VI of ESEA: *Innovative Education Program Strategies*
- Title IX of ESEA: *Indian Education*
- Individuals with Disabilities Education Act (IDEA)
- Class Size Reduction

The auditor should review the districtwide and school-based budgets to identify which funds were identified to be combined to support the WSR program.

**The auditor should also ensure that the individual schools have approved schoolwide status if federal funds are being blended in the school's school-based budget and that only allowable program funds are blended in the school-based budget.**

The *Statements of Blended Expenditures – Budget and Actual* (Exhibits B-6a through 6g) detail the budgeted and actual expenditures incurred to implement the WSR plans in the individual schools. This

statement should be prepared for each WSR school in the district. The “budgeted” amounts are taken from the Abbott school-based budget section of the district’s 2001-02 final approved budget adjusted for approved transfers and prior year encumbrances. See Appendix B for the Abbott transfer policy. The “budgeted” revenues are reported as operating transfers, and are obtained from the Abbott school-based budget section of the district’s 2001-02 final approved budget. The “actual” revenues are adjusted (by closing entries) to equal the amount of revenues necessary to exactly offset the individual funding source’s proportionate share of expenditures and encumbrances once that amount has been determined. A detailed discussion of this calculation is contained on ABBOTT –13 in the section entitled “Preparing the Blended Resource Fund 15 – Statement of Expenditures allocated by Resource Type – Actual (Exhibit B-5 series).”

The *Statements of Blended Expenditures – Budget and Actual* (Exhibit B-6 series) included in the sample statements include only the totals of the individual categories from each expenditure category which would be included in the Blended Resource Fund. **The actual statements should be prepared detailing all accounts that are applicable to the particular school.**

After the individual school *Statements of Blended Expenditures – Budget and Actual* (Exhibits B-6a through B-6g) are completed, a *Combined Statement of Blended Expenditures – Budget and Actual* (Exhibit B-6) must be prepared for the district. The *Combined Statement of Blended Expenditures – Budget and Actual* is a summation of the individual school statements of Blended Expenditures – Budget and Actual (Exhibits B-6a through B-6g). Following the completion of these statements, the *Statement of Expenditures Allocated by Resource Type –Actual* (Exhibit B-5 series) can be prepared.

### GASB 34

The *Blended Resource Fund 15 – Statement of Blended Expenditures – Budget and Actual* is renamed the *Blended Resource Fund 15- Schedule of Blended Expenditures – Budget and Actual* as a result of GASB 34. Districts implementing GASB 34 should include only current year information in this schedule. Comparative schedules are not required under GASB 34. Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>. School districts implementing GASB 34 are required to expand this schedule to include the following columns for the year ended June 30, 2002.

- Original Budget \*
- Budget Transfers
- Final Budget
- Actual
- Variance Positive (Negative) Final to Actual

\* The original budget column should include the rollover of prior year encumbrances.

***PREPARING THE BLENDED RESOURCE FUND 15 - STATEMENT OF EXPENDITURES  
ALLOCATED BY RESOURCE TYPE – ACTUAL (EXHIBIT B-5 SERIES)***

Overview:

The *Statements of Expenditures Allocated by Resource Type - Actual* (Exhibit B-5 series) are prepared from the district's records and are the responsibility of the district. A separate *Statement of Expenditures Allocated by Resource Type - Actual* must be prepared for each school in order to calculate surplus/carryover by funding source at the school level. The individual school-level carryovers are added together to determine the districtwide surplus/carryover by funding source. Comparative schedules are required for first and second cohort schools. Mid-year second and third cohort schools are required to present only 2001-02 data since 2001-02 is the first year of WSR implementation for these schools. These statements are to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document). Districts should consult with their auditor on the presentation appropriate for their schools.

The resource types and amounts included on the *Statement of Expenditures Allocated by Resource Type-Actual* represent the resources including June 30, 2001 fund balance reserved for encumbrances associated with the general fund contribution at June 30, 2001, and deferred revenue or carryover for first and second cohort schools from 2000-01, which was budgeted in 2001-02 to fund the WSR plan. Mid-year second and third cohort schools would include only 2001-02 resource allocations on the applicable school's *Statement of Expenditures Allocated by Resource Type-Actual* because those schools were not preparing school-based budgets in 2000-01 and would therefore not have school-level fund balance reserved for encumbrances associated with the general fund contribution at June 30, 2001, deferred revenue or carryover at July 1, 2001, with the exception of DEPA carryover from the prior year. See the Bennion School and Beacon Heights Schools Exhibits B-5f.1 and B-5g.1 for examples of this presentation. The total expenditures reported on the *Statement of Blended Expenditures – Budget and Actual* will be allocated to the various funding sources using the ratio of the individual resource to the total resources in that school. For example, if 25% of the resources blended in a school are from Title 1, then 25% of the expenditures in that school are Title 1 expenditures. There will not be any deferred revenue/carryover resulting from budgeted restricted state aids because restricted state aids are considered spent before the general fund contribution when allocating expenditures to state and local contributions to whole school reform. This results in any unspent state or local contributions to WSR falling to general fund surplus at June 30.

Calculation For the First Year of Implementation of WSR:

The percent of resources calculation used to allocate expenditures to the various funding sources is detailed on the *Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5 series). The “% of Total Resources” column is a calculation of what percentage each resource type is of the total resources blended in the school-based budget. The calculation is the individual resource amount divided by the total of all resources. “Total Expenditures Allocated as a % of Total Resources” is calculated as the total actual expenditures from the individual location's *Statement of Blended Expenditures – Budget and Actual* (Exhibit B-6) multiplied by the “% of Total Resources” for each funding type. “Total Surplus/Carryover” is the surplus/carryover for each resource type and is calculated as the difference between the “Resource Amount” and the “Total Expenditures Allocated as a % of Total Resources.” For federal programs, “Total Surplus/Carryover” at June 30 is considered deferred revenue and is referred to as deferred revenue/carryover throughout this document.



Calculation for Second and Subsequent Years of Implementing WSR:

In the second and subsequent years of implementing WSR, schools will have deferred revenue/carryover from June 30 of the prior year as well as current year resource allocations to be blended in their school-based budgets.

Once the prior year June 30 allocation is performed and the deferred revenue/carryover for the federal funding sources is calculated, the LEA has the option of reallocating the federal funds back to the schools on July 1<sup>st</sup> in the amounts that were originally deferred, or reporting the amounts as unexpended program funds at August 31<sup>st</sup> and including the amounts on the district's carryover application as of August 31, 2002.

Since the state fiscal year is July 1 through June 30, and the federal grant period is September 1 through August 31, if the deferred revenue/carryover is reallocated back to the schools at July 1<sup>st</sup> of the subsequent year, an additional allocation similar to the one detailed above, in the section entitled "Calculation For the First Year of Implementation of WSR," is required for July and August of the subsequent year to determine the various federal program expenditures to be included on the final expenditure report. If this approach is taken, the calculation of expenditures allocated by resource type should be prepared in two pieces; July and August; and, September 1 through June 30. These two pieces from the current fiscal year will be added together for CAFR reporting purposes. The July and August piece will be added to the prior year September through June piece for federal final expenditure reporting purposes.

If the prior year June 30 deferred revenue/carryover is reported as unexpended program funds at August 31 and included on the district's carryover application as of August 31, 2002, expenditures allocated to the various funding sources on June 30 of the subsequent year are calculated based on the ratio of total deferred revenue/carryover plus the current year allocation to the total resources blended in the school-based budget. The total school-based expenditures are then multiplied by this percentage to determine the school-based expenditures allocated to the particular funding source. Once the total school-based budget expenditures allocated to the particular funding sources are determined, **those expenditures are allocated to the deferred revenue/carryover/general fund reserve for encumbrances before being allocated to the current year allocation** when determining deferred revenue/carryover at June 30 of the subsequent year. For example, if the Title 1 allocation was \$10,000 for 2001-02 and the 2000-01 carryover was \$1,000, total Title 1 expenditures are allocated first to the \$1,000 carryover and then to the \$10,000 current year allocation. Therefore, if the Title 1 allocated expenditures are \$9,000, the \$1,000 carryover was spent first and the remaining \$8,000 was spent from the current year allocation. This process is repeated each June 30 to allocate expenditures, determine June 30 deferred revenue, and report carryover on August 31.

Operating Transfers and Districtwide Summary:

Once the total expenditures by resource type are determined, districts are required to adjust the corresponding revenue amounts recorded in Fund 15 for each WSR school. This is accomplished as part of the year-end closing procedures similar to the revenue adjustments on Exhibit C-2. An equal and corresponding operating transfer into Fund 15 should offset the GAAP basis expenditures reported for each funding source. Federal deferred revenue/carryover associated with allocations to WSR schools should be reported in the special revenue fund at June 30, 2002 with a corresponding operating transfer into Fund 15. *N.J.A.C. 6A:24-4.4(a)* considers all state funds to be general funds available for WSR activities; therefore, there will be no state deferred revenue associated with the Contribution to WSR at June 30. **Once DEPA, ECPA, and DLNA funds are transferred to Fund 15, they are considered general funds to be spent in Fund 15 and are determined to be fully spent in Fund 20. Therefore, the actual expenditures recorded on the "Contribution to Whole School Reform" line will always**

**equal the budgeted amount on that line. Any budgeted and unspent DEPA, ECPA, or DLNA contribution to WSR included in Fund 15 at June 30 is recorded as general fund surplus. Unbudgeted DEPA, ECPA, or DLNA should be reflected in the appropriate carryover calculation in the special revenue fund section of the CAFR.**

Once a *Statement of Expenditures Allocated by Resource Type - Actual* (Exhibit B-5 series) is prepared for each location, a districtwide summary is prepared. This summary provides the detail of the expenditures by funding source necessary to complete the *Worksheet of Reserve for Encumbrances Allocated by Resource Type for Goods and Services Received after June 30, 2002* (C-2 Worksheet). This worksheet is necessary to convert GAAP basis expenditures to the budgetary basis for inclusion in *Schedule of Expenditures of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-3, respectively). **The districtwide summary is a summation of the amounts reported on the individual school calculations. This information is not to be recalculated for the district as a whole.**

Since schoolwide programs are not separate federal programs as defined in OMB A-133, nor separate state programs, amounts used in schoolwide programs should be included in the total expenditures of the program contributing the funds when determining Type A and Type B Programs for Single Audit testing selection determination. The *Schedule of Expenditures of Federal Awards* and the *Schedule of Expenditures of State Financial Assistance* must include the total expenditures of the program funds for WSR schools and non-WSR schools. The federal and state resources contributed to WSR should be included in the amounts reported in *Footnote 3* in the *Notes to Schedules of Expenditures of Awards and Financial Assistance* (Exhibit K-5). The March 2002 OMB Compliance Supplement encourages showing in a footnote, by program, the amounts used in schoolwide programs. See *Footnote 7* in *Notes to Schedules of Expenditures of Awards and Financial Assistance* (Exhibit K-5) for a sample of this footnote.

Fund 15 is a GAAP basis fund and the *Combined Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5) is prepared on a GAAP basis, where encumbrances are not recorded as expenditures. The *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2) and the Single Audit Schedules (K Schedules) are prepared on a budgetary basis, where encumbrances are recorded as expenditures. Therefore, Exhibit B-5 must be adjusted for encumbrances (illustrated on Exhibit C-2 Worksheet) before preparing Exhibit C-2 and the Single Audit Schedules. Exhibit C-2 worksheet is not required to be submitted with the district's CAFR.

### GASB 34

The *Blended Resource Fund 15- Statement of Expenditures Allocated by Resource Type – Actual* is renamed the *Blended Resource Fund 15 – Schedule of Expenditures Allocated by Resource Type – Actual* as a result of GASB 34. There are no other changes required for this schedule as a result of implementing GASB 34. Comparative schedules are not required under GASB 34. Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>. Original budget and transfers are not required to be included on this schedule when implementing GASB 34.

***GENERAL FUND – COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (EXHIBIT B-4)***

The *Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Budget and Actual* (Exhibit B-4) is prepared from the district records and is the responsibility of the district. This statement is to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document).

with first and second cohort schools. Districts with only mid-year second and third cohort schools are required to present only 2001-02 since 2001-02 is the first year of WSR implementation for these schools. The sample statements included within this document contain two years of data for presentation purposes. Districts should consult with their auditor on the presentation appropriate for their schools.

Fund 15 is a sub-fund of Fund 10; therefore, a *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-4) must be completed to determine the total general fund budget and actual amounts to be included on the *Comparative Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-3).

The first three columns of the *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-4) are final approved budgeted amounts for the various components of the general fund for the current year adjusted for approved transfers plus prior year encumbrances. The second set of three columns is the actual amounts for the various components of the general fund. The third set of three columns is the prior year budgeted amounts for the various components of the general fund, adjusted for approved transfers and encumbrances, and the last set of three columns is the actual amounts for the various components of the general fund for the prior year. **Prior year data is required only for districts with first and second cohort schools.**

Column 1 represents the current year budgeted revenues, expenditures and operating transfers out for the Operating Fund (Funds 11 - 13). This information is obtained from the district's 2001-02 final approved budget adjusted for approved transfers and prior year encumbrances. Column 2 represents the current year budgeted expenditures, adjusted for approved transfers and prior year encumbrances, and operating transfers in to Fund 15. The budget information reported in column 2 is obtained from the current year districtwide *Blended Resource Fund - Combined Statement of Blended Expenditures – Budget and Actual* (Exhibit B-6). Column 3 is the sum of the amounts reported in columns 1 and 2.

Column 4 represents the current year actual revenues, expenditures and operating transfers out for the Operating Fund (Funds 11 - 13) and is obtained from the district's general ledger. Column 5 represents the current year actual expenditures and operating transfers in to Fund 15. The actual information reported in column 5 is obtained from the current year districtwide *Blended Resource Fund - Combined Statement of Blended Expenditures – Budget and Actual* (Exhibit B-6), which was obtained from the general ledger for each school. Column 6 is the sum of the amounts reported in columns 4 and 5.

The data for columns 7 through 10 should be obtained from the prior year CAFR.

The current year and prior year combined information included on this statement is used to complete the *Comparative Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-3).

### **GASB 34**

The *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* is renamed the *Combining Budgetary Comparison Schedule – General Fund* as a result of GASB 34. Districts implementing GASB 34 should include only current year information in this schedule. Comparative schedules are not required under GASB 34. Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>. This schedule has been expanded to include the following columns for the year ended June 30, 2002 for the Operating Fund (Funds 11-13), the Blended Resource Fund (Fund 15), and the Combined Total General Fund (Funds 11-13 plus Fund 15):

- Original Budget \*
- Budget Transfers
- Final Budget
- Actual
- Variance Positive (Negative) Final to Actual

\* The original budget column should include the rollover of prior year encumbrances.

**GENERAL FUND – COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (EXHIBIT B-3)**

The *Comparative Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-3) is prepared from the district records and is the responsibility of the district. This statement is to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document).

The current year final budget and actual amounts reported on this statement are the combined general fund amounts reported on the *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-4) (Column 3 for budget, Column 6 for actual).

The prior year information reported on this statement is obtained from the prior year CAFR and should agree to the prior year total general fund budget (Column 9) and actual amounts (Column 12) reported on Exhibit B-4.

**GASB 34**

The *Comparative Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* is renamed *Budgetary Comparison Schedule –General Fund* as a result of GASB 34. Districts implementing GASB 34 should include only current year information in this schedule. Comparative schedules are not required under GASB 34. Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>. This schedule has been expanded to include the following columns for the year ended June 30, 2002 for the Operating Fund (Funds 11-13), the Blended Resource Fund (Fund 15), and the Combined Total General Fund (Funds 11-13 plus Fund 15):

- Original Budget \*
- Budget Transfers
- Final Budget
- Actual
- Variance Positive (Negative) Final to Actual

\* The original budget column should include the rollover of prior year encumbrances.

**GENERAL FUND – COMBINING BALANCE SHEET (EXHIBIT B-2)**

The *Combining Balance Sheet* (Exhibit B-2) is prepared from the district records and is the responsibility of the district. This statement is to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document). [REDACTED] required for districts with first and second cohort schools. Mid-year second and third cohort schools are required to present only 2001-02 since 2001-02 is the first year of WSR implementation for these schools. The sample statements included within this document contain two years of data for presentation purposes. Districts should consult with their auditor on the presentation appropriate for their schools.

Fund 15 is a sub-fund of the General Fund; therefore, a *Combining Balance Sheet* (Exhibit B-2) is necessary to obtain the combined actual and budget amounts for the general fund to be included on the *Comparative Balance Sheet* (Exhibit B-1).

This schedule is to be prepared with Column 1 representing the current year data for the Operating Fund (Fund 11 – 13) and Column 2 representing the current year data for the Blended Resource Fund (Fund 15). These two columns are then added together to determine the current year Total General Fund Balance Sheet data, which is presented in Column 3.

Column 4 is the prior year Balance Sheet data for the Operating Fund (Fund 11-13) and Column 5 is the prior year Balance Sheet data for the Blended Resource Fund (Fund 15). These two columns are then added together to determine the prior year total General Fund Balance Sheet data, which is presented in Column 6. The prior year data reported on this statement should agree to the prior year CAFR.

The combined information included on this statement is used to complete the *Comparative Balance Sheet* (Exhibit B-1). A sample of Exhibit B-1 is not included in this document.

**GASB 34**

Districts implementing GASB 34 should include only current year information on the *Combining Balance Sheet*. Comparative schedules are not required under GASB 34. There are no other revisions to the *Combining Balance Sheet* as a result of implementing GASB 34. The combined total general fund amounts from the *Combining Balance Sheet* flow to the General Fund column of the *Governmental Funds Balance Sheet* under GASB 34. Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>.

***GENERAL FUND – COMPARATIVE BALANCE SHEET (EXHIBIT B-1)***

The *Comparative Balance Sheet* (Exhibit B-1) is prepared from the district records and is the responsibility of the district. This statement is to be included in the General Fund Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document).

The amounts reported on this statement are the combined general fund amounts reported on the *Combining Balance Sheet* (Exhibit B-2).

The prior year information reported on this statement is obtained from the prior year CAFR and should agree to the prior year Total General Fund column of the Combining Balance Sheet for districts with first and second cohort schools. A sample of Exhibit B-1 is not included in this document.

**GASB 34**

The *Comparative Balance Sheet* has been replaced by the *Governmental Funds Balance Sheet*, under GASB 34. The *Governmental Funds Balance Sheet* contains a column for each governmental fund. The columns included in this statement are:

- General Fund
- Special Revenue Fund
- Capital Projects Fund
- Debt Service Fund
- Permanent Fund
- Total Governmental Funds

The total governmental funds column then flows to the Governmental Activities column of the *Statement of Net Assets* after being adjusted to the accrual method of accounting and after interfund balances are eliminated. The *Governmental Funds Balance Sheet* should include a reconciliation of total governmental funds fund balance to the net assets of governmental activities included in the *Statement of Net Activities*.

Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
(EXHIBIT A-2)**

The information included in this statement (Exhibit A-2) is obtained from the various fund type detailed schedules within the CAFR.

The Special Revenue Fund data included on this schedule is reported on a GAAP basis, whereas the data included in the Special Revenue Fund schedules is reported on the budgetary basis. Encumbrances are reported as expenditures on the budgetary basis, but not on the GAAP basis. Therefore, a reconciliation of Budgetary Basis Expenditures Reported in the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2) to GAAP Basis Expenditures to be reported on the *Combined Statement of Revenues, Expenditures and Changes in Fund Balances* (Exhibit A-2) is necessary. This reconciliation is included in Footnote 1(D) in the *Notes to Financial Statements*. See Exhibit A-6 in this document for a sample of this footnote. The schedule for Abbott school districts should include lines for the operating transfers related to WSR.

The Operating Transfer In to the General Fund and the Operating Transfer Out of the Special Revenue Fund represent the total of the Blended Resource Fund (Fund 15) expenditures paid from general fund contribution of federal and state restricted sources, respectively. These amounts are obtained from the Fund 15 districtwide summary of the *Statement of Expenditures Allocated by Resource Type - Actual* (Exhibit B-5).

**GASB 34**

The information formerly contained in the *Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds* has been moved to the detailed section of the Fund Financial Statements portion of the CAFR. The Governmental Fund Types formerly included on this schedule plus the permanent fund created by GASB 34 will be included on the *Statement of Revenues, Expenditures and Changes in Fund Balances* included in the governmental funds section of the fund financial statements portion of the CAFR (GASB 34 CAFR Exhibit B-2). The expendable trusts formerly included in this statement will be included in the *Statement of Changes in Fiduciary Net Assets* included in the fiduciary funds section of the fund financial portion of the CAFR (GASB 34 CAFR Exhibit B-8) or the district may use the special revenue fund if the district is the predominant beneficiary. Districts should consult with their auditors to determine the appropriate presentation.

Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>.



**GENERAL PURPOSE FINANCIAL STATEMENTS – NOTES TO FINANCIAL STATEMENTS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –  
BUDGETS/BUDGETARY CONTROL (EXHIBIT A-6)**

The information included in *Footnote 1(D) Summary Of Significant Accounting Policies – Budgets/Budgetary Control* (Exhibit A-6) is obtained from the various fund type detailed schedules within the CAFR.

Total expenditures (budgetary basis) is obtained from the *Special Revenue Fund - Combining Schedule of Revenues and Expenditures – Budgetary Basis* and represents total budgetary basis expenditures for WSR schools and non-WSR schools. This amount is then increased for prior year encumbrances and decreased for current year encumbrances to determine total current year expenditures on a GAAP basis.

**GASB 34**

GASB 34 requires the budgetary comparison schedule to be accompanied by information (either in a separate schedule or in the notes to RSI) that reconciles budgetary information to GAAP information. The expenditure information contained in this schedule or footnote when implementing GASB 34 is the same information included in footnote 1D prior to implementing GASB 34. Total expenditures (budgetary basis) is obtained from the actual column of the *Budgetary Comparison Schedule – Special Revenue Fund* and represents total budgetary basis expenditures for WSR schools and non-WSR schools. That amount is then increased for prior year encumbrances and decreased for current year encumbrances to determine total current year expenditures on a GAAP basis as reported in the special revenue fund column of the *Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances*. GASB 34 also requires a budgetary basis to GAAP basis reconciliation of resources. A sample reconciliation including both expenditures and resources is included as Exhibit B-3 on the DOE Finance/GASB 34 website.

Sample GASB 34 statements are available on the DOE Finance/GASB 34 website at <http://www.state.nj.us/njded/finance/fp/gasb34>.

**SPECIAL REVENUE FUND - COMBINING SCHEDULE OF REVENUES AND  
EXPENDITURES – BUDGETARY BASIS (EXHIBIT C-2)  
SINGLE AUDIT SECTION - SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
(EXHIBIT K-3)  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (EXHIBIT K-4)  
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS AND FINANCIAL ASSISTANCE  
(EXHIBIT K-5)**

*SPECIAL REVENUE FUND - COMBINING SCHEDULE OF REVENUES AND EXPENDITURES –  
BUDGETARY BASIS (EXHIBIT C-2)*

To account for the WSR activity on the *Special Revenue Fund - Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2), the line entitled Contribution to WSR, following total facilities acquisition and construction services, must be inserted. The amounts included on this line for each federal program are obtained from the *Blended Resource Fund – Combined Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5), and adjusted for encumbrances. This adjustment is necessary because the expenditures reported on the *Blended Resource Fund – Combined Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5) are GAAP basis expenditures while the information included in the Special Revenue Fund schedules (C-2, etc.) is reported on the budgetary basis where encumbrances are recorded as expenditures. The amounts reported on this line for DEPA, ECPA and DLNA are obtained from the applicable districtwide budgetary basis restricted aid statement (Exhibit C-3, C-4 or C-5).

Encumbrances must be allocated to the various funding sources, at the school level, using the same methodology that was used to allocate GAAP basis expenditures. Encumbrances are not allocated to restricted state funding sources because the total state contribution to WSR is considered fully spent in Fund 20 when the funds are contributed to Fund 15. At that point, the funds are considered general funds available for WSR in accordance with *N.J.A.C. 6A:24-4.4(a)4*. The encumbrance allocations are performed on a school level using the “% of Total Resources” calculated for each school on the Exhibit B-5 series. Encumbrances are recorded as deferred revenue (similar to Fund 20) in the Fund 15 column of the Balance Sheet (Exhibit B-2).

Once the school-level encumbrance allocations are performed, the individual funding type encumbrances from each school are added together to determine the districtwide encumbrances by funding type. The districtwide encumbrances by funding type are then added to the applicable districtwide GAAP WSR expenditures and prior year districtwide encumbrances by funding type are subtracted to determine the WSR budgetary basis expenditures to include on the line entitled, Contributions to WSR on the *Special Revenue Fund - Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2). These total budgetary expenditure amounts are then included on *Schedule A, Schedule of Expenditures of Federal Awards* (Exhibit K-3). The budgetary expenditures reported on *Schedule B, Schedule of Expenditures of State Financial Assistance* (Exhibit K-4) are obtained from the applicable districtwide restricted aid statement (Exhibits C-3, C-4 or C-5).

A sample encumbrance calculation (Exhibit C-2 Worksheet) has been included in this document to illustrate the calculations and the reporting of the amounts on Exhibit C-2. This worksheet is not required to be included in the CAFR.

The sample encumbrance calculation includes an allocation of encumbrances to the Combined General Fund Contribution and State Resources. This was done to illustrate how the total encumbrances are allocated based on the “% of Total Resources”. **The encumbrances allocated to the Combined General Fund Contribution and State Resources will be included in the CAFR in Fund 15 as deferred revenue on the Balance Sheet.** Encumbrances are not reported as expenditures in Fund 15.

FOOTNOTE 3, RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS (EXHIBIT K-5)

*Footnote 3, Relationship to General Purpose Financial Statements*, included in the *Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance* (Exhibit K-5), for Abbott school districts will include the contribution of restricted federal and state resources to WSR, which are recorded as operating transfers from the special revenue fund to the general fund. The amounts to be included in the general fund line are obtained from the Fund 15 districtwide summary of the *Blended Resource Fund Statement of Expenditures Allocated by Resource Type - Actual* (Exhibit B-5) and are labeled Other State Resources and Total Restricted Federal Resources, as applicable. State aids recorded as general fund revenue in Fund 10 are added to other state resources to determine the state expenditures in the general fund. These amounts must be included in the General Fund line of this footnote.

FOOTNOTE 7, SCHOOLWIDE PROGRAM FUNDS (EXHIBIT K-5)

The March 2002 OMB A-133 Compliance Supplement encourages showing in a footnote, by program, the amounts used in schoolwide programs. To accomplish this, a new sample footnote has been added to this document for 2001-02, *Footnote 7, Schoolwide Program Funds*. *Footnote 7, Schoolwide Program Funds*, included in the *Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance* (Exhibit K-5), should detail, by program, the amounts included in the schoolwide programs in the district.

GENERAL FUND SUBSECTION COVER PAGE

The cover page preceding the general fund subsection should be revised for Abbott school districts to provide a brief description of Fund 15 and how it relates to the operating general fund. A suggested description is as follows: “Abbott districts with schools in the first, second, mid-year second and third cohorts will have additional general fund detail statements for each WSR school. Those statements are the *Blended Resource Fund Statements of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5), the *Blended Resource Fund Statements of Blended Expenditures – Budget and Actual* (Exhibit B-6), the *General Fund Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-4), and the *General Fund Combining Balance Sheet* (Exhibit B-2).”

**GASB 34**

The only changes to the *Special Revenue Fund Combining Schedule of Program Revenues and Expenditures – Budgetary Basis* as a result of GASB 34 are it is renamed the *Budgetary Comparison Schedule – Special Revenue Fund* and the prior year totals column is eliminated. Districts implementing GASB 34 should include only current year information in this schedule. Comparative schedules are not required by GASB 34. There are no changes to *Schedule A, Schedule of Expenditures of Federal Awards*; *Schedule B, Schedule of Expenditures of State Financial Assistance*; *Footnote 3, Relationship to General Purpose Financial Statements*; or, *Footnote 7, Schoolwide Program Funds* as a result of implementing GASB 34.

***PREPARING THE RESTRICTED STATE AID STATEMENTS (EXHIBITS C-3, C-4 AND C-5)***

Districtwide Demonstrably Effective Program Aid (DEPA), Early Childhood Program Aid (ECPA), and Distance Learning Network Aid (DLNA) restricted state aid statements are required to be included in the CAFR.

ECPA and DLNA carryovers are reported on a districtwide basis.

Since DEPA funding is generated by school, a calculation of DEPA actual expenditures as well as carryover is required for each non-WSR school. As in the prior years, each district is required to prepare DEPA statements for all non-WSR schools receiving DEPA (Exhibit C-3a). The DEPA Budget and Carryover Calculations are no longer required for WSR schools, unless the WSR school has unbudgeted DEPA carryover since, *N.J.A.C. 6A:24-4.4(a)4* considers DEPA funds transferred to Fund 15 to be general funds available for WSR. Once DEPA, ECPA and DLNA funds are transferred to Fund 15, they are considered general funds to be spent in Fund 15 and are considered fully spent in Fund 20. Therefore the actual expenditures recorded on the "Contribution to Whole School Reform" line should always equal the budgeted amount on that line. There will be no DEPA, ECPA or DLNA carryover related to whole school reform schools in Fund 20 at June 30, 2002, with the exception of unbudgeted DEPA carryover. Any unspent DEPA, ECPA or DLNA contribution to WSR included in Fund 15 at June 30, 2002 will be considered general fund surplus.

Instructional Supplement Aid cannot be blended in Fund 15; therefore instructions on how to prepare that statement are not included in this document. See The Audit Program for those instructions.

***CALCULATION OF DEPA BUDGET & CARRYOVER IN A NON-WHOLE SCHOOL REFORM SCHOOL IN AN ABBOTT DISTRICT (EXHIBIT C-3 SERIES)***

At the bottom of each non-WSR school statement is a calculation of the 2001-02 Available & Unbudgeted Funds and the Actual Carryover as of June 30, 2002. Line (1) represents the 2001-02 revised DEPA allocation for that school. This can be obtained from the 2001-02 State Aid printouts. Note: In instances where original aid allocations by school included closed or omitted schools, department approval would have been necessary to change the by school allocation and should be on file at the district.

Line (2) represents the actual audited DEPA carryover as of June 30, 2001 for that location. Carryover balances may have been anticipated in the 2001-02 original budget. Procedures for review and approval of the 1999-2000 DEPA and ECPA carryover balances were issued on October 25, 2000. These procedures were not reissued in 2001 for Abbott school districts, therefore the October 25, 2000 procedures are still applicable for 2000-01 DEPA and ECPA carryover balances. These procedures, Appendix A of this document, include the forms to be used when requesting the use of June 30, 2001 balances or when adjusting prior year estimates. A copy of the approved request form should be on file at the district.

ECPA transfers to DEPA or to educationally meritorious programs were permitted for the first four years of CEIFA (18A:7F-16). These transfers were no longer permitted after June 30, 2001. The line entitled "Budgeted ECPA transferred to DEPA" has been deleted from the calculation of budget and carryover as it no longer applies.

Line (3) represents the total 2001-02 DEPA funds available for the 2001-02 budget (the sum of Lines 1 and 2). Line (4) represents the amount the district included in its DEPA budget for the fiscal year 2001-02 including approved carryover amounts and contribution to charter schools. Contribution to charter schools was a new line in the 2000-01 budget, line 13682.

Line (5) represents the difference between Line (3) and Line (4). If a district did not revise its budgeted original allocation (if applicable) or revise its budgeted June 30, 2001 carryover, then this amount is considered Available and Unbudgeted as of June 30, 2002 and is considered a component of the Actual Carryover – DEPA as of June 30, 2002.

Line (6) represents 2001-02 budgeted DEPA (Line 4) less the “total actual” for the school. This amount represents the unexpended/unencumbered DEPA.

Line (7) is the total of Lines (5) and (6).

Line (8) can be found in the 2002-03 Supporting Documentation 16c for that location from the 2002-03 final approved budget. If the portion of the actual carryover, which relates to non-WSR schools (Line 7) is less than the budgeted amount for non-WSR schools (Line 8), then the district must file an amended 2002-03 DEPA operational plan with the Department. If the portion of the actual carryover related to non-WSR schools is greater than the portion of the budgeted carryover for non-WSR schools, then the district has the option of filing an amended DEPA operational plan or it can retain the additional carryover amount not originally budgeted as deferred revenue until 2003-04.

**If a WSR school has unbudgeted DEPA carryover from June 30, 2001, a calculation of budget and carryover is required for that school.**

### ***PREPARING THE DEPA RESTRICTED AID STATEMENTS (EXHIBIT C-3 SERIES)***

The *Statements of Demonstrably Effective Program Aid* (Exhibit C-3 series) are prepared from the district records and are the responsibility of the district. These statements are to be included in the Special Revenue Combining and Individual Fund and Account Group Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document). A separate statement must be prepared for each non-WSR location as well as a districtwide statement. Districts are required to track DEPA expenditures in non-WSR schools in the special revenue fund using the uniform grant project budget statement coding structure. All WSR schools were required to transfer the DEPA funds to Fund 15 and blend them with other funds in Fund 15.

Separate statements by location are not prepared for WSR schools because actual spending by program is not tracked using the uniform grant project budget statement coding structure for these schools. *N.J.A.C 6A:24-4.4(a)* 4 states, “Except where prohibited by Federal law, all local, State and Federal funds shall be considered general funds available for WSR activities, notwithstanding any restrictions that would otherwise apply.” Once DEPA funds are transferred to Fund 15, they are considered general funds to be spent in Fund 15 and are considered fully spent in Fund 20. Therefore, the actual expenditures recorded on the “Contribution to Whole School Reform” line will always equal the budgeted amount on that line. The “budgeted” amount in this line is the total DEPA resources contributed to WSR schools, which is obtained from the district’s 2001-02 final approved detailed appropriations line 13681 adjusted for any Board approved transfers. **The actual amount on this line will always equal the budgeted contribution to WSR.** There is no DEPA budgeted carryover related to WSR schools in Fund 20 at June 30, 2002. Any unspent DEPA contribution to WSR included in Fund 15 at June 30, 2002, is considered general fund surplus. If a WSR school has unbudgeted DEPA carryover as of June 30, 2002, a calculation of budget and carryover must be prepared for that school.

The format of the statement was designed to provide an audit trail of the actual spending by approved demonstrably effective program (DEP) versus total budgeted spending, as well as to calculate deferred revenue by location. This statement is to be prepared on the budgetary basis where “actual” equals the 2001-02 expenditures plus encumbrances at June 30, 2002. These encumbrances must be liquidated within 60 to 90 days.

A statement is to be prepared for each non-WSR school or location that spent DEPA. This statement must include the actual spending for each program/strategy in place at that school using the uniform grant project budget statement coding structure. All of the programs/strategies are to be summed up to determine the total spending by school.

A districtwide summary statement is to be prepared once a statement is completed for each non-WSR location and the *Blended Resource Fund - Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5 series) are completed for each WSR school. The “actual” column is the sum of the “total actual” columns from the location statements. The “budgeted” column can be obtained from the district’s 2001-02 final approved detailed appropriations lines 13410 – 13690 adjusted for any revised allocations, approved carryovers and/or transfers. The total “budgeted” expenditures reported on the districtwide summary must equal the sum of the total budgeted DEPA expenditures (Line 4).

A line was added to this statement, in 2000-01, entitled Contribution to Charter Schools. The “budgeted” amount on this line should be the estimated payment of DEPA to charter schools generated by the resident students projected to attend the charter schools and included on budget line 13682 and coded to program 999 in Supporting Documentation Item 16c. The “actual” amount on this line is the total DEPA paid to charter schools, by the public school district, for the public school district resident students attending the charter school.

The bottom of the districtwide summary is a roll up of the carryover calculations from the location statements. The amount reported as Total Adjusted 2001-02 DEPA Allocation must agree to the total DEPA entitlement reported on the 2001-02 DEPA State Aid printouts. The amount reported as “Actual Carryover-DEPA” must agree to the total of the deferred revenue reported on *Schedule B, Schedule of State Financial Assistance*, under DEPA. The deferred revenue amounts appearing in the *Combined Balance Sheet* of the General-Purpose Financial Statements will be the total of the deferred revenue per the *Schedule of Expenditures of State Financial Assistance, Schedule B*, plus any encumbrances. This difference will be included in the required reconciliation contained in the footnotes to the General-Purpose Financial Statements.

Please note that on the sample statements every possible account is listed for non-WSR schools. This is an optional format. Districts may list only those accounts that are applicable. **In addition, the line (#) references on the sample statements should not appear on the actual statement in the CAFR.**

***PREPARING THE ECPA RESTRICTED AID STATEMENT (EXHIBIT C-4)***

The *Statement of Early Childhood Program Aid* (Exhibit C-4) is prepared from the district records and is the responsibility of the district. This statement is to be included in the Special Revenue Combining and Individual Fund and Account Group Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document). Districts are required to track Early Childhood Program Aid (ECPA) expenditures in non-WSR schools in the special revenue fund using the uniform grant project budget statement coding structure. All WSR schools were required to transfer the ECPA funds to Fund 15 and blend them with other funds in Fund 15.

N.J.A.C. 6A:24-4.4(a)4 states, "Except where prohibited by law, all local, State and Federal funds shall be considered general funds available for WSR activities notwithstanding any restrictions that would otherwise apply." Once ECPA funds are transferred to Fund 15, they are considered general funds to be spent in Fund 15 and are considered fully spent in Fund 20. Therefore, the actual expenditures recorded on the "Contribution to Whole School Reform" line will always equal the budgeted amount on that line. The "budgeted" amount in this line is the total ECPA resources contributed to WSR schools, which is obtained from the district's 2001-02 final approved detailed appropriations line 13291. There will be no ECPA carryover related to whole school reform schools in Fund 20 at June 30, 2002. Any unspent ECPA Contribution to WSR included in Fund 15 at June 30, 2002 will be considered general fund surplus.

The format of the schedule was designed to provide an audit trail of the actual versus budgeted expenditures as well as to calculate deferred revenue. This statement is to be prepared on the budgetary basis where "actual" equals the 2001-02 expenditures plus encumbrances at June 30, 2002. These encumbrances must be liquidated within 60 to 90 days. The "budgeted" amounts can be obtained from the district's 2001-02 final approved detailed appropriations lines 13010 – 13300 adjusted for any approved carryovers and/or transfers.

A line was added to this statement, in 2000-01, entitled Contribution to Charter Schools. The "budgeted" amount on this line is the total included on Supporting Documentation 15a, which is the amount included on line 13292 of the 2001-02 final approved advertised budget. The "actual" amount in this line is the total aid paid to charter schools, by the public school district, for the public school district resident students attending the charter school.

At the bottom of the statement is a calculation of the Available & Unbudgeted funds as of June 30, 2002 (Line 6) and the 2001-02 Actual Carryover (Line 8). Line (1) represents the total 2001-02 ECPA allocation. This can be obtained from the 2001-02 State Aid printouts.

Line (2) represents the actual audited ECPA carryover as of June 30, 2001. Carryover balances may have been anticipated in the 2001-02 original budget. Procedures for review and approval of the 1999-2000 DEPA and ECPA carryover balances were issued on October 25, 2000. These procedures were not reissued in 2001 for Abbott school districts, therefore, the October 25, 2000 procedures are still applicable for 2000-01 DEPA and ECPA carryover balances. These procedures, Appendix A of this document, include the forms to be used when requesting the use of June 30, 2001, balances or when adjusting prior year estimates. Copies of the approved request should be on file at the district.

Fiscal year 2000-01 was the last year CEIFA permitted the use of ECPA funds for facilities. Districts were instructed to budget the withdrawal of all early childhood capital reserve funds in the 2000-01 school year, except in the limited situation of a DOE approved lease purchase of five years or less for the construction of early childhood facilities where the use of ECPA capital reserves beyond 2000-01 is permissible if it was part of the DOE approved plan. The funds should have been used to enter into construction projects that were completed during the 2000-01 school year or during the summer of 2001. Districts that budgeted and committed ECPA in the 2000-01 school year for construction purposes, but for unforeseen circumstances are unable to complete the project by September 2001, may utilize the unexpended committed 2000-01 construction dollars in 2001-02 to complete the project. Such use of

unexpended prior year ECPA required Department approval and did not waive the statutory requirement for districts to have a full-day kindergarten for five-year olds and preschool for three and four-year olds in place in September 2001. All unexpended prior year ECPA balances and 2001-02 ECPA amounts provided must first be used to ensure a program is in place by September 1, 2001 prior to the Department approving the use of any unexpended prior year ECPA balances for completion of an unforeseen delayed early childhood facilities construction project.

Line (3) represents the amount budgeted to be transferred from the General Fund to fund ECPA programs. This can be obtained from Line 511 in the 2001-02 final approved advertised revenues. Starting in 1999-2000, Abbott districts were required to record the full cost of their preschool and kindergarten programs for non-WSR schools in the special revenue fund and report the local contribution to those programs on the transfer line. The cost of preschool and kindergarten programs in WSR schools included in the contribution to WSR line and is recorded in Fund 15.

Fiscal year 2000-01 was the last year CEIFA permitted ECPA revenues to be transferred to DEPA and used for demonstrably effective or educationally meritoriously programs. These transfers were no longer permitted after June 30, 2001. The line entitled "Budgeted ECPA transferred to DEPA" has been deleted from the calculation of budget and carryover as it no longer applies.

Line (4) represents the total ECPA funds available for the 2001-02 budget (the sum of Lines 1-3). Line (5) represents the amount the district included in its ECPA budget for the fiscal year 2001-02 including the contributions to WSR and charter schools. This line should agree to the total budgeted expenditures reported in the first column of this statement.

The contribution to charter schools was a new line in the budget in 2000-01, line 13292. The "actual" amount in this line is the total ECPA paid to charter schools, by the public school district, for the public school district residents attending the charter school.

Line (6) represents the difference between Line (4) and Line (5). If a district did not revise its budgeted original allocation (if different) or revise its budgeted June 30, 2001 carryover, then this amount is considered Available and Unbudgeted as of June 30, 2002. Line (6) is then considered a component of the Actual Carryover – ECPA as of June 30, 2002.

Line (7) represents 2001-02 budgeted ECPA (Line 5) less the "total actual" for the program. This amount represents the 2001-02 unexpended/unencumbered ECPA and should agree to the variance column in the statement.

Line (8) is the total Actual Carryover – ECPA as of June 30, 2002 and is the sum of Lines (6) and (7). This carryover must agree to the total of the deferred revenue reported on *Schedule B, Schedule of State Financial Assistance*, under Early Childhood Program Aid. The deferred revenue amounts appearing in the *Combined Balance Sheet* of the General Purpose Financial Statements will be the total of the deferred revenue per the *Schedule of Expenditures of State Financial Assistance, Schedule B*, (Exhibit K-4) plus any encumbrances. This difference will be included in the required reconciliation contained in the footnotes to the General Purpose Financial Statements.

Line (9) can be found in the 2002-03 Supporting Documentation 15a from the 2002-03 final approved budget. If the actual carryover (Line 8) is less than the budgeted amount, then the district must file an amended 2002-03 ECPA Program Plan with the Department. If the actual carryover is greater than the budgeted carryover, then the district has the option of filing an amended ECPA Program Plan or retaining the additional carryover amount not originally budgeted as deferred revenue until 2003-04 as detailed in Appendix A.



Under CEIFA, districts should no longer have an ECPA Capital Reserve Balance at June 30, 2002, except in the limited situation of a DOE approved lease purchase. In those limited situations, the Capital Reserve account ending balance must be shown in the *Balance Sheet* under the Special Revenue Fund.

Please note that on the sample statement every possible account is listed. This is an optional format. Districts may list only those accounts that are applicable. **In addition, the line (#) references on the sample statements should not appear on the actual statements in the CAFR.**

***PREPARING THE DISTANCE LEARNING NETWORK AID RESTRICTED AID STATEMENT  
(EXHIBIT C-5)***

The *Statement of Distance Learning Network Aid* (DLNA) (Exhibit C-5) is prepared from the district records and is the responsibility of the district. This statement is to be included in the Special Revenue Combining and Individual Fund and Account Group Statements and Schedules section of the CAFR (see OUTLINE OF CAFR included in this document).

All districts are required to track DLNA expenditures in non-WSR schools in the special revenue fund using the uniform grant project budget statement coding structure. All WSR schools were required to transfer the DLNA funds to the Blended Resource Fund (Fund 15) and blend them with other funds in Fund 15.

N.J.A.C. 6A:24-4.4(a) 4 states, "Except where prohibited by Federal law, all local, State and Federal funds shall be considered general funds available for WSR activities notwithstanding any restrictions that would otherwise apply." Once DLNA funds are transferred to Fund 15, they are considered general funds to be spent in Fund 15 and are considered fully spent in Fund 20. Therefore, the actual expenditures recorded on the "Contribution to Whole School Reform" line will always equal the budgeted amount on that line. The "budgeted" amount in this line is the total DLNA resources contributed to WSR schools, which is obtained from the district's 2001-02 final approved detailed appropriations section of the budget line 13891 adjusted for any Board approved transfers. **The "actual" amount in this line will always equal the budgeted contribution to WSR.** There will be no DLNA carryover related to whole school reform schools in Fund 20 at June 30, 2002. Any unspent DLNA contribution to WSR included in Fund 15 at June 30, 2002 will be considered general fund surplus.

The format of the statement was designed to provide an audit trail of the actual versus budgeted expenditures as well as calculate deferred revenue. This statement is to be prepared on the budgetary basis where "actual" equals the 2001-02 expenditures plus encumbrances at June 30, 2002. These encumbrances must be liquidated within 60 to 90 days. The "budgeted" amounts are to be taken from the district's 2001-02 final approved budget on lines 13710 – 13900 of the detailed appropriations section of the budget adjusted for any approved carryovers and/or transfers.

A line was added to this statement in 2000-01 entitled Contribution to Charter Schools. The "budgeted" amount on this line should be the estimated payment of DLNA to charter schools generated by the resident students projected to attend the charter schools and included on budget line 13892. The "actual" amount on this line is the total DLNA paid to charter schools, by the public school district, for the public school district resident students attending the charter school.

At the bottom of the statement is a calculation of the Available & Unbudgeted funds as of June 30, 2002 (Line 5) and the 2002-03 Actual Carryover (Line 7). Line (1) represents the 2001-02 DLNA allocation. This can be obtained from the 2001-02 State Aid printouts.

Line (2) represents the actual audited DLNA carryover as of June 30, 2001. Line (3) represents the total 2001-02 DLNA funds available for the 2001-02 budget (the sum of Lines 1 & 2). Line (4) represents the amount the district included in its DLNA budget for the fiscal year 2001-02 including the contributions to WSR and charter schools. Contribution to charter schools was a new budget line in 2000-01, line 13892. This line should agree to the total budgeted expenditures reported in the first column of this statement.

Line (5) represents the difference between Line (3) and Line (4). If a district did not revise its budgeted original allocation (if different) or revise its budgeted June 30, 2001 carryover, then this amount is considered Available and Unbudgeted as of June 30, 2002. Line (5) is then considered a component of the Actual Carryover – DLNA as of June 30, 2002.

Line (6) represents 2001-02 budgeted DLNA (Line 4) less the “total actual” for the program. This amount represents the unexpended/unencumbered DLNA and should agree to the total variance in the third column of this statement. Line (7) is the total Actual Carryover – DLNA as of June 30, 2002 and is the sum of Lines (5) and (6).

Line (8) can be found in the district’s 2002-03 final approved budget on line 423 of the advertised revenue section. All carryover must be expended in subsequent years for allowable program expenditures.

The Actual Distance Learning Carryover is the difference between the amount available for budgeting and the actual amount. This carryover must agree to the total of the deferred revenue reported on *Schedule B, Schedule of Expenditures of State Financial Assistance*, (Exhibit K-4) under Distance Learning Network Aid. The deferred revenue amounts appearing in the *Combined Balance Sheet* of the General-Purpose Financial Statements will be the total of the deferred revenue per the *Schedule of Expenditures of State Financial Assistance*, Schedule B, plus any encumbrances. This difference will be included in the required reconciliation contained in the footnotes to the General-Purpose Financial Statements.

Please note that on the sample statement every possible account is listed. This is an optional format. Districts may list only those accounts that are applicable. **In addition, the line (#) references on the sample statements should not appear on the actual statements in the CAFR.**

#### **GASB 34**

The Restricted Aid Statements (DEPA, ECPA and DLNA) are to be included in the special revenue fund section of the CAFR when implementing GASB 34. The only change to the format of these statements when implementing GASB 34 is the titles all change to schedules rather than statements. For example, the *Statement of Demonstrably Effective Program Aid* becomes the *Schedule of Demonstrably Effective Program Aid*.

**Sample Statements for  
Districts Not Implementing  
GASB 34 in 2001-02**

**ANYTOWN SCHOOL DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Fiscal Year Ended June 30, 2002**  
**(with comparative totals for June 30, 2001)**

	General Fund	Special Revenue	Debt Service Fund	Totals (Memorandum Only)	
				2002	2001
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 60,500,000	\$ -	\$ 1,206,170	\$ 61,706,170	\$ 60,606,170
Tuition	750,150	-	-	750,150	995,236
Interest on Investments	75,854	-	-	75,854	83,125
Total Revenues-Local Sources	<u>61,326,004</u>	<u>-</u>	<u>1,206,170</u>	<u>62,532,174</u>	<u>61,684,531</u>
State Sources	7,329,289	9,205,849	-	16,535,138	27,338,769
Federal Sources	-	8,702,998	-	8,702,998	5,705,478
Total Revenues	<u>68,655,293</u>	<u>17,908,847</u>	<u>1,206,170</u>	<u>87,770,310</u>	<u>94,728,778</u>
<b>EXPENDITURES:</b>					
Current Expense:					
Instruction	65,214,273	1,412,222	-	66,626,495	62,971,553
Undistributed Expenditures	9,057,755	312,439	-	9,370,194	8,970,828
Capital Outlay	6,598,635	427,273	-	7,025,908	15,541,474
Special Schools	81,988	-	-	81,988	678,744
Transfer to Charter Schools	450,000	227,500	-	677,500	372,500
Debt Service	-	-	1,206,170	1,206,170	1,106,170
Total Expenditures	<u>81,402,651</u>	<u>2,379,434</u>	<u>1,206,170</u>	<u>84,988,255</u>	<u>89,641,269</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,747,358)</u>	<u>15,529,413</u>	<u>-</u>	<u>2,782,055</u>	<u>5,087,509</u>
Other Financing Sources (Uses):					
Operating Transfers In	15,529,413	-	-	15,529,413	11,659,402
Operating Transfers Out	-	(15,529,413)	-	(15,529,413)	(11,659,402)
Total Other Financing Sources (Uses)	<u>15,529,413</u>	<u>(15,529,413)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>2,782,055</u>	<u>-</u>	<u>-</u>	<u>2,782,055</u>	<u>5,087,509</u>
Fund Balance, July 1	<u>5,580,205</u>	<u>-</u>	<u>-</u>	<u>5,580,205</u>	<u>492,696</u>
Fund Balance, June 30	<u>\$ 8,362,260</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,362,260</u>	<u>\$ 5,580,205</u>

*"The accompanying notes are an integral part of the financial statements."*

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ANYTOWN SCHOOL DISTRICT

Notes to Financial Statements (continued)

**1. Summary of Significant Accounting Policies (continued)**

The following represents a reconciliation of the special revenue funds from the budgetary basis of accounting as presented in the *Combined Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General, Special Revenue and Debt Service Funds* to the GAAP basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types.

	2002	2001
Total expenditures (budgetary basis)	\$ 18,005,617	\$ 24,666,254
Adjustments:		
Add encumbrances at June 30 – prior year	44,861	92,965
Less encumbrances at June 30 – current year	<u>141,630</u>	<u>44,861</u>
Total expenditures (GAAP basis)	<u>\$ 17,908,848</u>	<u>\$ 24,714,360</u>

**ANYTOWN SCHOOL DISTRICT**  
**General Fund**

**Combining Balance Sheet**

**June 30, 2002 and 2001**

	<b>Operating Fund Fund 11 - 13</b>	<b>2002 Blended Resource Fund 15</b>	<b>Total General Fund</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 8,294,860	\$ 533,638	\$ 8,828,498
Interfunds receivable	-	-	-
Intergovernmental accounts receivable - state	1,254	-	1,254
Tuition receivable	56,398	-	56,398
Other accounts receivable	125,698	-	125,698
Total assets	<u>8,478,210</u>	<u>533,638</u>	<u>9,011,848</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts Payable	115,950	175,000	290,950
Interfunds Payable	-	-	-
Accrued Liability for Insurance Claims	-	-	-
Deferred Revenue	-	358,638	358,638
Total liabilities	<u>115,950</u>	<u>533,638</u>	<u>649,588</u>
Fund balances:			
Reserved:			
Encumbrances	89,652	-	89,652
Legally Restricted - Designated for Subsequent Year's Expenditures	598,698	-	598,698
Excess Surplus - Designated for Subsequent Year's Expenditures	6,280,557	-	6,280,557
Unreserved:			
Designated for subsequent year's expenditures	-	-	-
Undesignated	1,393,353	-	1,393,353
Total fund balances	<u>8,362,260</u>	<u>-</u>	<u>8,362,260</u>
Total liabilities and fund balances	<u>\$ 8,478,210</u>	<u>\$ 533,638</u>	<u>\$ 9,011,848</u>



<b>Operating Fund Fund 11 - 13</b>	<b>2001 Blended Resource Fund 15</b>	<b>Total General Fund</b>
\$ 5,219,677	\$ 307,758	\$ 5,527,435
-	-	-
1,254	-	1,254
349,526	-	349,526
125,698	-	125,698
<u>5,696,155</u>	<u>307,758</u>	<u>6,003,913</u>
115,950	169,602	285,552
-	-	-
<u>-</u>	<u>138,156</u>	<u>138,156</u>
<u>115,950</u>	<u>307,758</u>	<u>423,708</u>
50,123	-	50,123
2,543,567	-	2,543,567
1,014,621	-	1,014,621
-	-	-
1,971,894	-	1,971,894
5,580,205	-	5,580,205
<u>\$ 5,696,155</u>	<u>\$ 307,758</u>	<u>\$ 6,003,913</u>

**ANYTOWN SCHOOL DISTRICT**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal Years Ended June 30, 2002 and 2001**

	2002			2001		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
<b>Local Sources:</b>						
Local Tax Levy	\$ 60,500,000	\$ 60,500,000	\$ -	\$ 59,500,000	\$ 59,500,000	\$ -
Tuition	997,000	750,150	(246,850)	997,000	995,236	(1,764)
Interest on Investments	86,000	75,854	(10,146)	86,000	83,125	(2,875)
<b>Total - Local Sources</b>	<u>61,583,000</u>	<u>61,326,004</u>	<u>(256,996)</u>	<u>60,583,000</u>	<u>60,578,361</u>	<u>(4,639)</u>
<b>State Sources:</b>						
Transportation Aid	1,579,000	1,579,000	-	1,579,000	1,579,000	-
Special Education Aid	600,000	600,000	-	600,000	600,000	-
Bilingual Education	265,000	265,000	-	265,000	265,000	-
Stabilization Aid	765,000	765,000	-	765,000	765,000	-
Supplemental Stabilization Aid	339,000	339,000	-	339,000	339,000	-
Abbott Parity Remedy Aid	976,000	976,000	-	976,000	976,000	-
Additional Abbott v. Burke State Aid	385,000	385,000	-	385,000	385,000	-
Academic Achievement Reward Program	8,900	8,900	-	8,900	8,900	-
TPAF Pension (On-Behalf - Non-Budgeted)	-	-	-	-	676,624	676,624
TPAF Social Security (Reimbursed - Non-Budgeted)	-	2,411,389	2,411,389	-	2,734,765	2,734,765
<b>Total State Sources</b>	<u>4,917,900</u>	<u>7,329,289</u>	<u>2,411,389</u>	<u>4,917,900</u>	<u>8,329,289</u>	<u>3,411,389</u>
<b>Total Revenues</b>	<u>66,500,900</u>	<u>68,655,293</u>	<u>2,154,393</u>	<u>65,500,900</u>	<u>68,907,650</u>	<u>3,406,750</u>
<b>Regular Programs - Instruction</b>	40,598,340	40,368,246	230,094	39,196,478	37,831,354	1,365,124
<b>Regular Programs - Undistributed Instruction</b>	16,157,000	16,128,112	28,888	15,471,000	15,312,690	158,310
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>56,755,340</u>	<u>56,496,358</u>	<u>258,982</u>	<u>54,667,478</u>	<u>53,144,044</u>	<u>1,523,434</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	982,000	875,229	106,771	868,500	763,001	105,499
Total Cognitive - Moderate	297,000	296,259	741	211,000	210,070	930
Total Learning and/or Language Disabilities	394,500	376,824	17,676	356,500	339,215	17,285
Total Visual Impairments	423,000	417,691	5,309	274,000	270,577	3,423
Total Auditory Impairments	419,000	332,692	86,308	375,000	366,574	8,426
Total Behavioral Disabilities	381,000	363,432	17,568	381,000	368,991	12,009
Total Multiple Disabilities	381,000	328,444	52,556	278,000	273,903	4,097
Total Resource Room/Resource Center	464,000	444,727	19,273	392,500	380,828	11,672
Total Autism	749,000	732,319	16,681	574,500	566,791	7,709
Total Preschool Disabilities - Part-Time	188,000	181,779	6,221	128,500	123,089	5,411
Total Preschool Disabilities - Full-Time	331,000	298,206	32,794	283,000	254,816	28,184
Total Cognitive - Severe	99,000	97,695	1,305	99,000	97,111	1,889
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>5,108,500</u>	<u>4,745,297</u>	<u>363,203</u>	<u>4,221,500</u>	<u>4,014,966</u>	<u>206,534</u>
<b>Total Basic Skills/Remedial - Instruction</b>	1,156,000	1,128,204	27,796	978,500	956,083	22,417
<b>Total Bilingual Education - Instruction</b>	780,500	765,187	15,313	699,000	684,709	14,291
<b>Total Vocational Programs - Local - Instruction</b>	850,000	820,654	29,346	736,500	709,731	26,769
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	857,000	816,369	40,631	715,000	650,584	64,416
<b>Total Other Instructional Programs - Instruction</b>	455,000	442,204	12,796	382,000	374,900	7,100
<b>TOTAL INSTRUCTION</b>	<u>65,962,340</u>	<u>65,214,273</u>	<u>748,067</u>	<u>62,399,978</u>	<u>60,535,017</u>	<u>1,864,961</u>
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	754,600	741,469	13,131	649,300	636,674	12,626
<b>Total Undist. Expend. - Health Services</b>	574,500	567,958	6,542	490,500	473,733	16,767
<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>	416,000	413,392	2,608	350,000	347,134	2,866
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	679,000	671,401	7,599	611,000	605,555	5,445
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	389,900	351,233	38,667	284,700	276,455	8,245
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	701,500	343,349	358,151	662,000	653,359	8,641
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	978,700	946,826	31,874	892,700	881,367	11,333
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	464,000	451,919	12,081	417,000	409,217	7,783
<b>Total Undist. Expend. - Student Transportation Serv.</b>	719,500	715,280	4,220	553,000	549,772	3,228
	<u>5,677,700</u>	<u>5,202,827</u>	<u>474,873</u>	<u>4,910,200</u>	<u>4,833,266</u>	<u>76,934</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	3,976,000	3,854,928	121,072	3,698,000	3,662,192	35,808
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>3,976,000</u>	<u>3,854,928</u>	<u>121,072</u>	<u>3,698,000</u>	<u>3,662,192</u>	<u>35,808</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	9,653,700	9,057,755	595,945	8,608,200	8,495,458	112,742
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<u>75,616,040</u>	<u>74,272,028</u>	<u>1,344,012</u>	<u>71,008,178</u>	<u>69,030,475</u>	<u>1,977,703</u>

**ANYTOWN SCHOOL DISTRICT**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal Years Ended June 30, 2002 and 2001**

	2002			2001		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	6,713,000	6,598,635	114,365	5,837,500	5,770,324	67,176
<b>TOTAL CAPITAL OUTLAY</b>	6,713,000	6,598,635	114,365	5,837,500	5,770,324	67,176
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	10,000	-	10,000	66,000	64,292	1,708
Total Summer School - Support Services	5,000	-	5,000	9,000	7,626	1,374
Total Summer School	15,000	-	15,000	75,000	71,918	3,082
Total Other Special Schools - Instruction	56,000	23,625	32,375	139,500	130,201	9,299
Total Other Special Schools - Support Services	25,311	3,268	22,043	30,111	24,068	6,043
Total Other Special Schools	81,311	26,893	54,418	169,611	154,269	15,342
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	25,412	23,658	1,754	61,412	57,739	3,673
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	15,000	12,568	2,432	21,500	15,628	5,872
Total Accred. Even./Adult H.S./Post-Grad.	40,412	36,226	4,186	82,912	73,367	9,545
Total Adult Education-Local-Instruction	12,581	8,547	4,034	139,581	135,953	3,628
Total Adult Education-Local-Support Serv.	1,052	685	367	60,552	57,922	2,630
Total Adult Education-Local	13,633	9,232	4,401	200,133	193,875	6,258
Total Vocational Evening-Local-Instruction	15,000	-	15,000	62,500	60,260	2,240
Total Vocational Evening-Local-Support Serv.	6,235	1,235	5,000	7,835	6,581	1,254
Total Vocational Evening-Local	21,235	1,235	20,000	70,335	66,841	3,494
Total Even.-Sch.-Foreign-Born-Local-Inst.	12,534	5,984	6,550	93,434	88,743	4,691
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	2,476	2,418	58	30,276	29,731	545
Total Even.-Sch.-Foreign-Born-Local	15,010	8,402	6,608	123,710	118,474	5,236
<b>TOTAL SPECIAL SCHOOLS</b>	186,601	81,988	104,613	721,701	678,744	42,957
Transfer of Funds to Charter Schools	500,000	450,000	50,000	-	-	-
<b>TOTAL EXPENDITURES</b>	83,015,641	81,402,651	1,612,990	77,567,379	75,479,543	2,087,836
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,514,741)	(12,747,358)	3,767,383	(12,066,479)	(6,571,893)	5,494,586
Other Financing Sources:						
Operating Transfer In - Contribution to Whole School Reform	15,777,866	15,529,413	(248,453)	11,861,552	11,659,402	(202,150)
Total Other Financing Sources:	15,777,866	15,529,413	(248,453)	11,861,552	11,659,402	(202,150)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(736,875)	2,782,055	3,518,930	(204,927)	5,087,509	5,292,436
Fund Balance, July 1	5,580,205	5,580,205	-	492,696	492,696	-
Fund Balance, June 30	\$ 4,843,330	\$ 8,362,260	\$ 3,518,930	\$ 287,769	\$ 5,580,205	\$ 5,292,436

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable for the particular district.

**ANYTOWN SCHOOL DISTRICT**  
**General Fund**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

	2002					
	Operating Fund Fund 11 - 13	Budget Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
<b>REVENUES:</b>						
<b>Local Sources:</b>						
Local Tax Levy	\$ 60,500,000	\$ -	\$ 60,500,000	\$ 60,500,000	\$ -	\$ 60,500,000
Tuition	997,000	-	997,000	750,150	-	750,150
Interest on Investments	86,000	-	86,000	75,854	-	75,854
<b>Total - Local Sources</b>	<b>61,583,000</b>	<b>-</b>	<b>61,583,000</b>	<b>61,326,004</b>	<b>-</b>	<b>61,326,004</b>
<b>State Sources:</b>						
Transportation Aid	1,579,000	-	1,579,000	1,579,000	-	1,579,000
Special Education Aid	600,000	-	600,000	600,000	-	600,000
Bilingual Education	265,000	-	265,000	265,000	-	265,000
Stabilization Aid	765,000	-	765,000	765,000	-	765,000
Supplemental Stabilization Aid	339,000	-	339,000	339,000	-	339,000
Abbott Parity Remedy Aid	976,000	-	976,000	976,000	-	976,000
Additional Abbott v. Burke State Aid	385,000	-	385,000	385,000	-	385,000
Academic Achievement Reward Program	8,900	-	8,900	8,900	-	8,900
TPAF Pension (On-Behalf - Non-Budgeted)	-	-	-	-	-	-
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	2,411,389	-	2,411,389
<b>Total State Sources</b>	<b>4,917,900</b>	<b>-</b>	<b>4,917,900</b>	<b>7,329,289</b>	<b>-</b>	<b>7,329,289</b>
<b>Total Revenues</b>	<b>66,500,900</b>	<b>-</b>	<b>66,500,900</b>	<b>68,655,293</b>	<b>-</b>	<b>68,655,293</b>
<b>Regular Programs - Instruction</b>	<b>35,285,000</b>	<b>5,313,340</b>	<b>40,598,340</b>	<b>35,269,845</b>	<b>\$ 5,098,401</b>	<b>40,368,246</b>
<b>Regular Programs - Undistributed Instruction</b>	<b>13,260,000</b>	<b>2,897,000</b>	<b>16,157,000</b>	<b>13,256,985</b>	<b>2,871,127</b>	<b>16,128,112</b>
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>48,545,000</b>	<b>8,210,340</b>	<b>56,755,340</b>	<b>48,526,830</b>	<b>7,969,528</b>	<b>56,496,358</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	528,000	454,000	982,000	525,847	349,382	875,229
Total Cognitive - Moderate	125,000	172,000	297,000	124,365	171,894	296,259
Total Learning and/or Language Disabilities	165,000	229,500	394,500	158,968	217,856	376,824
Total Visual Impairments	125,000	298,000	423,000	123,589	294,102	417,691
Total Auditory Impairments	195,000	224,000	419,000	115,894	216,798	332,692
Total Behavioral Disabilities	135,000	246,000	381,000	125,695	237,737	363,432
Total Multiple Disabilities	175,000	206,000	381,000	125,954	202,490	328,444
Total Resource Room/Resource Center	145,000	319,000	464,000	135,895	308,832	444,727
Total Autism	300,000	449,000	749,000	289,548	442,771	732,319
Total Preschool Disabilities - Part-Time	69,000	119,000	188,000	65,847	115,932	181,779
Total Preschool Disabilities - Full-Time:	105,000	226,000	331,000	101,256	196,950	298,206
Total Cognitive - Severe	33,000	66,000	99,000	32,584	65,111	97,695
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,100,000</b>	<b>3,008,500</b>	<b>5,108,500</b>	<b>1,925,442</b>	<b>2,819,855</b>	<b>4,745,297</b>
<b>Total Basic Skills/Remedial - Instruction</b>	<b>425,000</b>	<b>731,000</b>	<b>1,156,000</b>	<b>423,589</b>	<b>704,615</b>	<b>1,128,204</b>
<b>Total Bilingual Education - Instruction</b>	<b>330,000</b>	<b>450,500</b>	<b>780,500</b>	<b>325,841</b>	<b>439,346</b>	<b>765,187</b>
<b>Total Vocational Programs - Local - Instruction</b>	<b>345,000</b>	<b>505,000</b>	<b>850,000</b>	<b>325,698</b>	<b>494,956</b>	<b>820,654</b>
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>335,000</b>	<b>522,000</b>	<b>857,000</b>	<b>325,698</b>	<b>490,671</b>	<b>816,369</b>
<b>Total Other Instructional Programs - Instruction</b>	<b>190,000</b>	<b>265,000</b>	<b>455,000</b>	<b>185,477</b>	<b>256,727</b>	<b>442,204</b>
<b>TOTAL INSTRUCTION</b>	<b>52,270,000</b>	<b>13,692,340</b>	<b>65,962,340</b>	<b>52,038,575</b>	<b>13,175,698</b>	<b>65,214,273</b>
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<b>328,000</b>	<b>426,600</b>	<b>754,600</b>	<b>325,684</b>	<b>415,785</b>	<b>741,469</b>
<b>Total Undist. Expend. - Health Services</b>	<b>279,000</b>	<b>295,500</b>	<b>574,500</b>	<b>275,894</b>	<b>292,064</b>	<b>567,958</b>
<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>	<b>125,000</b>	<b>291,000</b>	<b>416,000</b>	<b>124,684</b>	<b>288,708</b>	<b>413,392</b>
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>388,000</b>	<b>291,000</b>	<b>679,000</b>	<b>385,698</b>	<b>285,703</b>	<b>671,401</b>
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>179,500</b>	<b>210,400</b>	<b>389,900</b>	<b>149,587</b>	<b>201,646</b>	<b>351,233</b>
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>526,000</b>	<b>175,500</b>	<b>701,500</b>	<b>175,412</b>	<b>167,937</b>	<b>343,349</b>
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>550,500</b>	<b>428,200</b>	<b>978,700</b>	<b>523,699</b>	<b>423,127</b>	<b>946,826</b>
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	<b>235,000</b>	<b>229,000</b>	<b>464,000</b>	<b>228,577</b>	<b>223,342</b>	<b>451,919</b>
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>386,500</b>	<b>333,000</b>	<b>719,500</b>	<b>385,984</b>	<b>329,296</b>	<b>715,280</b>
	<b>2,997,500</b>	<b>2,680,200</b>	<b>5,677,700</b>	<b>2,575,219</b>	<b>2,627,608</b>	<b>5,202,827</b>
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,650,000</b>	<b>2,326,000</b>	<b>3,976,000</b>	<b>1,589,647</b>	<b>2,265,281</b>	<b>3,854,928</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,650,000</b>	<b>2,326,000</b>	<b>3,976,000</b>	<b>1,589,647</b>	<b>2,265,281</b>	<b>3,854,928</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>4,647,500</b>	<b>5,006,200</b>	<b>9,653,700</b>	<b>4,164,866</b>	<b>4,892,889</b>	<b>9,057,755</b>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>56,917,500</b>	<b>18,698,540</b>	<b>75,616,040</b>	<b>56,203,441</b>	<b>18,068,587</b>	<b>74,272,028</b>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	<b>2,865,000</b>	<b>3,848,000</b>	<b>6,713,000</b>	<b>2,758,944</b>	<b>3,839,691</b>	<b>6,598,635</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,865,000</b>	<b>3,848,000</b>	<b>6,713,000</b>	<b>2,758,944</b>	<b>3,839,691</b>	<b>6,598,635</b>
<b>SPECIAL SCHOOLS</b>						
<b>Total Summer School - Instruction</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Summer School - Support Services</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2001					
	Operating Fund Fund 11 - 13	Budget Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
<b>REVENUES:</b>						
Local Sources:						
Local Tax Levy	\$ 59,500,000	\$ -	\$ 59,500,000	\$ 59,500,000	\$ -	\$ 59,500,000
Tuition	997,000	-	997,000	995,236	-	995,236
Interest on Investments	86,000	-	86,000	83,125	-	83,125
Total - Local Sources	60,583,000	-	60,583,000	60,578,361	-	60,578,361
State Sources:						
Transportation Aid	1,579,000	-	1,579,000	1,579,000	-	1,579,000
Special Education Aid	600,000	-	600,000	600,000	-	600,000
Bilingual Education	265,000	-	265,000	265,000	-	265,000
Stabilization Aid	765,000	-	765,000	765,000	-	765,000
Supplemental Stabilization Aid	339,000	-	339,000	339,000	-	339,000
Abbott Parity Remedy Aid	976,000	-	976,000	976,000	-	976,000
Additional Abbott v. Burke State Aid	385,000	-	385,000	385,000	-	385,000
Academic Achievement Reward Program	8,900	-	8,900	8,900	-	8,900
TPAF Pension (On-Behalf - Non-Budgeted)	-	-	-	676,624	-	676,624
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	2,734,765	-	2,734,765
Total State Sources	4,917,900	-	4,917,900	8,329,289	-	8,329,289
Total Revenues	65,500,900	-	65,500,900	68,907,650	-	68,907,650
Regular Programs - Instruction	35,285,000	3,911,478	39,196,478	34,123,569	3,707,785	37,831,354
Regular Programs - Undistributed Instruction	13,260,000	2,211,000	15,471,000	13,126,000	2,186,690	15,312,690
TOTAL REGULAR PROGRAMS - INSTRUCTION	48,545,000	6,122,478	54,667,478	47,249,569	5,894,475	53,144,044
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	528,000	340,500	868,500	525,461	237,540	763,001
Total Cognitive - Moderate	125,000	86,000	211,000	124,123	85,947	210,070
Total Learning and/or Language Disabilities	165,000	191,500	356,500	156,987	182,228	339,215
Total Visual Impairments	125,000	149,000	274,000	123,526	147,051	270,577
Total Auditory Impairments	195,000	180,000	375,000	192,365	174,209	366,574
Total Behavioral Disabilities	135,000	246,000	381,000	131,254	237,737	368,991
Total Multiple Disabilities	175,000	103,000	278,000	172,658	101,245	273,903
Total Resource Room/Resource Center	145,000	247,500	392,500	141,254	239,574	380,828
Total Autism	300,000	274,500	574,500	295,632	271,159	566,791
Total Preschool Disabilities - Part-Time	69,000	59,500	128,500	65,123	57,966	123,089
Total Preschool Disabilities - Full-Time:	105,000	178,000	283,000	103,564	151,252	254,816
Total Cognitive - Severe	33,000	66,000	99,000	32,000	65,111	97,111
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,100,000	2,121,500	4,221,500	2,063,947	1,951,019	4,014,966
Total Basic Skills/Remedial - Instruction	425,000	553,500	978,500	423,251	532,832	956,083
Total Bilingual Education - Instruction	330,000	369,000	699,000	323,541	361,168	684,709
Total Vocational Programs - Local - Instruction	345,000	391,500	736,500	326,514	383,217	709,731
Total School-Spon. Cocurricular Actvts. - Inst.	335,000	380,000	715,000	301,254	349,330	650,584
Total Other Instructional Programs - Instruction	190,000	192,000	382,000	189,654	185,246	374,900
TOTAL INSTRUCTION	52,270,000	10,129,978	62,399,978	50,877,730	9,657,287	60,535,017
Total Undist. Expend. - Attend. & Social Work	328,000	321,300	649,300	323,658	313,016	636,674
Total Undist. Expend. - Health Services	279,000	211,500	490,500	264,852	208,881	473,733
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	125,000	225,000	350,000	124,321	222,813	347,134
Total Undist. Expend. - Improvement of Inst. Serv.	388,000	223,000	611,000	385,264	220,291	605,555
Total Undist. Expend. - Edu. Media Serv./Sch. Library	179,500	105,200	284,700	175,632	100,823	276,455
Total Undist. Expend. - Instructional Staff Training Serv.	526,000	136,000	662,000	521,546	131,813	653,359
Total Undist. Expend. - Support Serv. - School Admin.	550,500	342,200	892,700	542,365	339,002	881,367
Total Undist. Expend. - Other Oper. & Maint. Of Plant	235,000	182,000	417,000	231,652	177,565	409,217
Total Undist. Expend. - Student Transportation Serv.	386,500	166,500	553,000	385,124	164,648	549,772
	2,997,500	1,912,700	4,910,200	2,954,414	1,878,852	4,833,266
TOTAL UNALLOCATED BENEFITS	1,650,000	2,048,000	3,698,000	1,645,231	2,016,961	3,662,192
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,650,000	2,048,000	3,698,000	1,645,231	2,016,961	3,662,192
TOTAL UNDISTRIBUTED EXPENDITURES	4,647,500	3,960,700	8,608,200	4,599,645	3,895,813	8,495,458
TOTAL GENERAL CURRENT EXPENSE	56,917,500	14,090,678	71,008,178	55,477,375	13,553,100	69,030,475
<b>CAPITAL OUTLAY</b>						
TOTAL EQUIPMENT	2,865,000	2,972,500	5,837,500	2,802,658	2,967,666	5,770,324
TOTAL CAPITAL OUTLAY	2,865,000	2,972,500	5,837,500	2,802,658	2,967,666	5,770,324
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	10,000	56,000	66,000	9,856	54,436	64,292
Total Summer School - Support Services	5,000	4,000	9,000	4,251	3,375	7,626

**ANYTOWN SCHOOL DISTRICT**  
**General Fund**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

	2002					
	Operating Fund Fund 11 - 13	Budget Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
Total Summer School	15,000	-	15,000	-	-	-
Total Other Special Schools - Instruction	56,000	-	56,000	23,625	-	23,625
Total Other Special Schools - Support Services	25,311	-	25,311	3,268	-	3,268
Total Other Special Schools	81,311	-	81,311	26,893	-	26,893
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	25,412	-	25,412	23,658	-	23,658
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	15,000	-	15,000	12,568	-	12,568
Total Accred. Even./Adult H.S./Post-Grad.	40,412	-	40,412	36,226	-	36,226
Total Adult Education-Local-Instruction	12,581	-	12,581	8,547	-	8,547
Total Adult Education-Local-Support Serv.	1,052	-	1,052	685	-	685
Total Adult Education-Local	13,633	-	13,633	9,232	-	9,232
Total Vocational Evening-Local-Instruction	15,000	-	15,000	-	-	-
Total Vocational Evening-Local-Support Serv.	6,235	-	6,235	1,235	-	1,235
Total Vocational Evening-Local	21,235	-	21,235	1,235	-	1,235
Total Even.-Sch.-Foreign-Born-Local-Inst.	12,534	-	12,534	5,984	-	5,984
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	2,476	-	2,476	2,418	-	2,418
Total Even.-Sch.-Foreign-Born-Local	15,010	-	15,010	8,402	-	8,402
TOTAL SPECIAL SCHOOLS	186,601	-	186,601	81,988	-	81,988
Transfer of Funds to Charter Schools	500,000	-	500,000	450,000	-	450,000
TOTAL EXPENDITURES	60,469,101	22,546,540	83,015,641	59,494,373	21,908,278	81,402,651
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,031,799	(22,546,540)	(16,514,741)	9,160,920	(21,908,278)	(12,747,358)
Other Financing Sources:						
Operating Transfer In - Contribution to Whole School Reform	-	6,768,674	6,768,674	-	6,378,865	6,378,865
Operating Transfer In - Contribution to Whole School Reform	-	15,777,866	15,777,866	-	15,529,413	15,529,413
Operating Transfer Out - Contribution to Whole School Reform	(6,768,674)		(6,768,674)	(6,378,865)		(6,378,865)
Total Other Financing Sources:	(6,768,674)	22,546,540	15,777,866	(6,378,865)	21,908,278	15,529,413
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(736,875)	-	(736,875)	2,782,055	-	2,782,055
Fund Balance, July 1	5,580,205	-	5,580,205	5,580,205	-	5,580,205
Fund Balance, June 30	4,843,330	-	\$ 4,843,330	\$ 8,362,260	\$ -	\$ 8,362,260

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable for the particular district.

	2001					
	Operating Fund Fund 11 - 13	Budget Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Actual Blended Resource Fund 15	Total General Fund
Total Summer School	15,000	60,000	75,000	14,107	57,811	71,918
Total Other Special Schools - Instruction	56,000	83,500	139,500	52,136	78,065	130,201
Total Other Special Schools - Support Services	25,311	4,800	30,111	20,456	3,612	24,068
Total Other Special Schools	81,311	88,300	169,611	72,592	81,677	154,269
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	25,412	36,000	61,412	23,123	34,616	57,739
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	15,000	6,500	21,500	10,056	5,572	15,628
Total Accred. Even./Adult H.S./Post-Grad.	40,412	42,500	82,912	33,179	40,188	73,367
Total Adult Education-Local-Instruction	12,581	127,000	139,581	9,568	126,385	135,953
Total Adult Education-Local -Support Serv.	1,052	59,500	60,552	695	57,227	57,922
Total Adult Education-Local	13,633	186,500	200,133	10,263	183,612	193,875
Total Vocational Evening-Local-Instruction	15,000	47,500	62,500	14,365	45,895	60,260
Total Vocational Evening-Local-Support Serv.	6,235	1,600	7,835	5,325	1,256	6,581
Total Vocational Evening-Local	21,235	49,100	70,335	19,690	47,151	66,841
Total Even.-Sch.-Foreign-Born-Local-Inst.	12,534	80,900	93,434	10,365	78,378	88,743
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	2,476	27,800	30,276	2,023	27,708	29,731
Total Even.-Sch.-Foreign-Born-Local	15,010	108,700	123,710	12,388	106,086	118,474
TOTAL SPECIAL SCHOOLS	186,601	535,100	721,701	162,219	516,525	678,744
Transfer of Funds to Charter Schools	-	-	-	-	-	-
TOTAL EXPENDITURES	59,969,101	17,598,278	77,567,379	58,442,252	17,037,291	75,479,543
Excess (Deficiency) of Revenues		-				
Over (Under) Expenditures	5,531,799	(17,598,278)	(12,066,479)	10,465,398	(17,037,291)	(6,571,893)
Other Financing Sources:						
Operating Transfer In - Contribution to Whole School Reform	-	5,736,726	5,736,726	-	5,377,889	5,377,889
Operating Transfer In - Contribution to Whole School Reform	-	11,861,552	11,861,552	-	11,659,402	11,659,402
Operating Transfer Out - Contribution to Whole School Reform	(5,736,726)	-	(5,736,726)	(5,377,889)	-	(5,377,889)
Total Other Financing Sources:	(5,736,726)	17,598,278	11,861,552	(5,377,889)	17,037,291	11,659,402
Excess (Deficiency) of Revenues and Other Financing Sources						
Over (Under) Expenditures and Other Financing Sources (Uses)	(204,927)	-	(204,927)	5,087,509	-	5,087,509
Fund Balance, July 1	492,696	-	492,696	492,696	-	492,696
Fund Balance, June 30	\$ 287,769	\$ -	\$ 287,769	\$ 5,580,205	\$ -	\$ 5,580,205

This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable for the particular district.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Combined Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

**Districtwide**

<b>Resources</b>	<b>Resource Amount</b>	<b>District- wide Blended % of Total Resources</b>	<b>Total Expenditures Allocated as a % of Total Resources</b>	<b>Total Surplus/ Carryover</b>
<b>General Fund Contribution</b>	<u>\$ 6,674,778</u>		<u>\$ 6,284,969</u>	<u>\$ 389,809</u>
<b>General Fund Reserve for Encumbrances at June 30, 2001</b>	<u>93,896</u>		<u>93,896</u>	<u>-</u>
<b>Other State Resources</b>				
DEPA	3,421,000			
DEPA - June 30, 2001 Carryover	<u>58,415</u>			
	<u>3,479,415</u>			
ECPA	2,378,000			
DLNA	969,000			
Other State Resources	<u>6,826,415</u>		<u>6,826,415</u>	<u>-</u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>13,595,089</u>	<u>60.30%</u>	<u>13,205,280</u>	<u>389,809</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	3,070,000		2,978,932	91,068
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	<u>71,189</u>		<u>71,189</u>	<u>-</u>
	<u>3,141,189</u>	<u>13.93%</u>	<u>3,050,121</u>	<u>91,068</u>
Title II of ESEA: <i>Eisenhower Professional Development</i>	2,003,000		1,946,717	56,283
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	<u>41,794</u>		<u>41,794</u>	<u>-</u>
	<u>2,044,794</u>	<u>9.07%</u>	<u>1,988,511</u>	<u>56,283</u>
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	1,614,000		1,578,905	35,095
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	<u>41,827</u>		<u>41,827</u>	<u>-</u>
	<u>1,655,827</u>	<u>7.34%</u>	<u>1,620,732</u>	<u>35,095</u>
Title VI of ESEA: <i>Innovative Education Programs</i>	1,523,000		1,475,432	47,568
Title VI, Part A of ESEA - June 30, 2001 Deferred Revenue	<u>36,033</u>		<u>36,033</u>	<u>-</u>
	<u>1,559,033</u>	<u>6.91%</u>	<u>1,511,465</u>	<u>47,568</u>
Class Size Reduction	539,300		520,861	18,439
Class Size Reduction - June 30, 2001 Deferred Revenue	<u>11,308</u>		<u>11,308</u>	<u>-</u>
	<u>550,608</u>	<u>2.44%</u>	<u>532,169</u>	<u>18,439</u>
<b>Restricted Federal Resources Total</b>	<u>8,951,451</u>	<u>39.70%</u>	<u>8,702,998</u>	<u>248,453</u>
<b>Totals</b>	<u>\$ 22,546,540</u>	<u>100.00%</u>	<u>\$ 21,908,278</u>	<u>\$ 638,262</u>



**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Combined Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

Districtwide

Resources	Resource Amount	District- wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,736,726		\$ 5,377,889	\$ 358,837
Other State Resources				
DEPA	2,721,000			
DEPA - June 30, 2000 Carryover	150,899			
	<u>2,871,899</u>			
ECPA	2,238,000			
ECPA - June 30, 2000 Carryover	54,925			
	<u>2,292,925</u>			
DLNA	769,000			
DLNA - June 30, 2000 Carryover	20,100			
	<u>789,100</u>			
Other State Resources	5,953,924		5,953,924	-
Combined General Fund Contribution & State Resources	<u>11,690,650</u>	<u>66.43%</u>	<u>11,331,813</u>	<u>358,837</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	2,170,000		2,098,810	71,190
Title I, Part A of ESEA - June 30, 2000 Deferred Revenue	62,954		62,954	-
	<u>2,232,954</u>	<u>12.69%</u>	<u>2,161,764</u>	<u>71,190</u>
Title II of ESEA: <i>Eisenhower Professional Development</i>	1,278,000		1,236,206	41,794
Title II, Part A of ESEA - June 30, 2000 Deferred Revenue	23,451		23,451	-
	<u>1,301,451</u>	<u>7.40%</u>	<u>1,259,657</u>	<u>41,794</u>
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	914,000		872,173	41,827
Title IV, Part A of ESEA - June 30, 2000 Deferred Revenue	10,300		10,300	-
	<u>924,300</u>	<u>5.25%</u>	<u>882,473</u>	<u>41,827</u>
Title VI of ESEA: <i>Innovative Education Programs</i>	948,000		911,966	36,034
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	12,519		12,519	-
	<u>960,519</u>	<u>5.46%</u>	<u>924,485</u>	<u>36,034</u>
Class Size Reduction	484,300		924,485	(440,185)
Class Size Reduction - June 30, 2000 Deferred Revenue	4,106		4,106	-
	<u>488,406</u>	<u>2.78%</u>	<u>477,099</u>	<u>11,307</u>
Restricted Federal Resources Total	<u>5,907,630</u>	<u>33.57%</u>	<u>5,705,478</u>	<u>202,152</u>
Totals	<u>\$ 17,598,280</u>	<u>100.00%</u>	<u>\$ 17,037,291</u>	<u>\$ 560,989</u>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 1,182,855		\$ 1,151,297	\$ 31,558
General Fund Reserve for Encumbrances at June 30, 2001	26,829		26,829	-
<b>Other State Resources</b>				
DEPA	425,000			
ECPA	300,000			
DLNA	75,000			
Other State Resources	800,000		800,000	-
Combined General Fund Contribution & State Resources	2,009,684	71.88%	1,978,126	31,558
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	250,000		245,865	4,135
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	6,492		6,492	-
	256,492	9.17%	252,357	4,135
Title II of ESEA: <i>Eisenhower Professional Development</i>	300,000		295,260	4,740
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	4,981		4,981	-
	304,981	10.91%	300,241	4,740
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	50,000		49,228	772
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	1,133		1,133	-
	51,133	1.83%	50,361	772
Title VI of ESEA: <i>Innovative Education Programs</i>	90,000		88,563	1,437
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	3,628		3,628	-
	93,628	3.35%	92,191	1,437
Class Size Reduction	75,000		73,796	1,204
Class Size Reduction - June 30, 2000 Deferred Revenue	4,911		4,911	-
	79,911	2.86%	78,707	1,204
Restricted Federal Resources Total	786,145	28.12%	773,857	12,288
<b>Totals</b>	<b>\$ 2,795,829</b>	<b>100.00%</b>	<b>\$ 2,751,983</b>	<b>\$ 43,846</b>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,198,196		\$ 2,152,262	\$ 45,934
Other State Resources				
DEPA	575,000			
DEPA - June 30, 2000 Carryover	24,527			
	<u>599,527</u>			
ECPA	485,000			
ECPA - June 30, 2000 Carryover	8,036			
	<u>493,036</u>			
DLNA	175,000			
DLNA - June 30, 2000 Carryover	2,899			
	<u>177,899</u>			
Other State Resources	1,270,462		1,270,462	-
Combined General Fund Contribution & State Resources	<u>3,468,658</u>	68.21%	<u>3,422,724</u>	<u>45,934</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	500,000		493,508	6,492
Title I, Part A of ESEA - June 30, 2000 Deferred Revenue	8,284		8,284	-
	<u>508,284</u>	10.00%	<u>501,792</u>	<u>6,492</u>
Title II of ESEA: <i>Eisenhower Professional Development</i>	375,000		370,019	4,981
Title II, Part A of ESEA - June 30, 2000 Deferred Revenue	3,314		3,314	-
	<u>378,314</u>	7.44%	<u>373,333</u>	<u>4,981</u>
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	100,000		98,867	1,133
Title IV, Part A of ESEA - June 30, 2000 Deferred Revenue	1,491		1,491	-
	<u>101,491</u>	2.00%	<u>100,358</u>	<u>1,133</u>
Title VI of ESEA: <i>Innovative Education Programs</i>	290,000		286,372	3,628
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	1,657		1,657	-
	<u>291,657</u>	5.74%	<u>288,029</u>	<u>3,628</u>
Class Size Reduction	336,000		288,029	47,971
Class Size Reduction - June 30, 2000 Deferred Revenue	596		596	-
	<u>336,596</u>	6.61%	<u>331,685</u>	<u>4,911</u>
Restricted Federal Resources Total	<u>1,616,342</u>	31.79%	<u>1,595,197</u>	<u>21,145</u>
Totals	<u>\$ 5,085,000</u>	100.00%	<u>\$ 5,017,921</u>	<u>\$ 67,079</u>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Washington

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 927,222		\$ 769,086	\$ 158,136
General Fund Reserve for Encumbrances at June 30, 2001	26,905		26,905	-
<b>Other State Resources</b>				
DEPA	535,000			
ECPA	475,000			
DLNA	188,000			
Other State Resources	1,198,000		1,198,000	-
Combined General Fund Contribution & State Resources	2,152,127	72.09%	1,993,991	158,136
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	385,000		356,018	28,982
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	6,878		6,878	-
	391,878	13.12%	362,896	28,982
Title II of ESEA: <i>Eisenhower Professional Development</i>	210,000		194,240	15,760
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	3,804		3,804	-
	213,804	7.16%	198,044	15,760
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	106,000		97,919	8,081
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	1,933		1,933	-
	107,933	3.61%	99,852	8,081
Title VI of ESEA: <i>Innovative Education Programs</i>	83,000		76,638	6,362
Title VI, Part A of ESEA - June 30, 2001 Deferred Revenue	1,639		1,639	-
	84,639	2.83%	78,277	6,362
Class Size Reduction	35,000		32,391	2,609
Class Size Reduction - June 30, 2001 Deferred Revenue	524		524	-
	35,524	1.19%	32,915	2,609
Restricted Federal Resources Total	833,778	27.91%	771,984	61,794
<b>Totals</b>	<b>2,985,905</b>	<b>100.00%</b>	<b>\$ 2,765,975</b>	<b>\$ 219,930</b>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

School: Washington

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 731,286		\$ 697,834	\$ 33,452
Other State Resources				
DEPA	535,000			
DEPA - June 30, 2000 Carryover	52,734			
	587,734			
ECPA	475,000			
ECPA - June 30, 2000 Carryover	35,405			
	510,405			
DLNA	188,000			
DLNA - June 30, 2000 Carryover	14,013			
	202,013			
Other State Resources	1,300,152		1,300,152	-
Combined General Fund Contribution & State Resources	2,031,438	69.48%	1,997,986	33,452
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	385,000		378,122	6,878
Title I, Part A of ESEA - June 30, 2000 Deferred Revenue	39,132		39,132	-
	424,132	14.51%	417,254	6,878
Title II of ESEA: <i>Eisenhower Professional Development</i>	210,000		206,196	3,804
Title II, Part A of ESEA - June 30, 2000 Deferred Revenue	15,802		15,802	-
	225,802	7.72%	221,998	3,804
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	106,000		104,067	1,933
Title IV, Part A of ESEA - June 30, 2000 Deferred Revenue	6,932		6,932	-
	112,932	3.86%	110,999	1,933
Title VI of ESEA: <i>Innovative Education Programs</i>	83,000		81,359	1,641
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	8,648		8,648	-
	91,648	3.13%	90,007	1,641
Class Size Reduction	35,000		90,007	(55,007)
Class Size Reduction - June 30, 2000 Deferred Revenue	2,907		2,907	-
	37,907	1.30%	37,383	524
Restricted Federal Resources Total	892,421	30.52%	877,641	14,780
Totals	\$ 2,923,859	100.00%	\$ 2,875,627	\$ 48,232

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Jefferson

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 619,261		\$ 609,365	\$ 9,896
General Fund Reserve for Encumbrances at June 30, 2001	3,269		3,269	-
<b>Other State Resources</b>				
DEPA	686,000			
ECPA	453,000			
DLNA	152,000			
Other State Resources	1,291,000		1,291,000	-
Combined General Fund Contribution & State Resources	1,913,530	63.97%	1,903,634	9,896
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	535,000		531,830	3,170
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	40,124		40,124	-
	575,124	19.22%	571,954	3,170
Title II of ESEA: <i>Eisenhower Professional Development</i>	213,000		211,743	1,257
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	15,908		15,908	-
	228,908	7.65%	227,651	1,257
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	100,000		99,400	600
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	7,432		7,432	-
	107,432	3.59%	106,832	600
Title VI of ESEA: <i>Innovative Education Programs</i>	115,000		114,265	735
Title VI, Part A of ESEA - June 30, 2001 Deferred Revenue	8,637		8,637	-
	123,637	4.13%	122,902	735
Class Size Reduction	40,000		39,714	286
Class Size Reduction - June 30, 2001 Deferred Revenue	3,138		3,138	-
	43,138	1.44%	42,852	286
Restricted Federal Resources Total	1,078,239	36.03%	1,072,191	6,048
<b>Totals</b>	<b>\$ 2,991,769</b>	<b>100.00%</b>	<b>\$ 2,975,825</b>	<b>\$ 15,944</b>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

School: Jefferson

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 750,051		\$ 597,356	\$ 152,695
Other State Resources				
DEPA	686,000			
DEPA - June 30, 2000 Carryover	5,778			
	691,778			
ECPA	453,000			
ECPA - June 30, 2000 Carryover	2,753			
	455,753			
DLNA	152,000			
DLNA - June 30, 2000 Carryover	887			
	152,887			
Other State Resources	1,300,418		1,300,418	-
Combined General Fund Contribution & State Resources	2,050,469	67.02%	1,897,774	152,695
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	535,000		494,876	40,124
Title I, Part A of ESEA - June 30, 2000 Deferred Revenue	3,212		3,212	-
	538,212	17.59%	498,088	40,124
Title II of ESEA: <i>Eisenhower Professional Development</i>	213,000		197,092	15,908
Title II, Part A of ESEA - June 30, 2000 Deferred Revenue	1,407		1,407	-
	214,407	7.01%	198,499	15,908
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	100,000		92,568	7,432
Title IV, Part A of ESEA - June 30, 2000 Deferred Revenue	593		593	-
	100,593	3.29%	93,161	7,432
Title VI of ESEA: <i>Innovative Education Programs</i>	115,000		106,363	8,637
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	673		673	-
	115,673	3.78%	107,036	8,637
Class Size Reduction	40,000		107,036	(67,036)
Class Size Reduction - June 30, 2000 Deferred Revenue	233		233	-
	40,233	1.31%	37,095	3,138
Restricted Federal Resources Total	1,009,118	32.98%	933,879	75,239
Totals	\$ 3,059,587	100.00%	\$ 2,831,653	\$ 227,934

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Roosevelt

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 1,323,545		\$ 1,275,308	\$ 48,237
General Fund Reserve for Encumbrances at June 30, 2001	28,463		28,463	-
<b>Other State Resources</b>				
DEPA	950,000			
ECPA	575,000			
DLNA	179,000			
Other State Resources	1,704,000		1,704,000	-
Combined General Fund Contribution & State Resources	3,056,008	61.31%	3,007,771	48,237
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	750,000		738,023	11,977
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	3,250		3,250	-
	753,250	15.11%	741,273	11,977
Title II of ESEA: <i>Eisenhower Professional Development</i>	555,000		546,280	8,720
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	1,212		1,212	-
	556,212	11.16%	547,492	8,720
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	283,000		278,470	4,530
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	672		672	-
	283,672	5.69%	279,142	4,530
Title VI of ESEA: <i>Innovative Education Programs</i>	185,000		182,036	2,964
Title VI, Part A of ESEA - June 30, 2001 Deferred Revenue	461		461	-
	185,461	3.72%	182,497	2,964
Class Size Reduction	150,000		147,606	2,394
Class Size Reduction - June 30, 2001 Deferred Revenue	60		60	-
	150,060	3.01%	147,666	2,394
Restricted Federal Resources Total	1,928,655	38.69%	1,898,070	30,585
<b>Totals</b>	<b>\$ 4,984,663</b>	<b>100.00%</b>	<b>\$ 4,905,841</b>	<b>\$ 78,822</b>



**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

School: Roosevelt

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 557,193		\$ 544,157	\$ 13,036
Other State Resources				
DEPA	800,000			
DEPA - June 30, 2000 Carryover	61,326			
	861,326			
ECPA	575,000			
ECPA - June 30, 2000 Carryover	8,731			
	583,731			
DLNA	179,000			
DLNA - June 30, 2000 Carryover	2,301			
	181,301			
Other State Resources	1,626,358		1,626,358	-
Combined General Fund Contribution & State Resources	2,183,551	70.35%	2,170,515	13,036
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	500,000		496,750	3,250
Title I, Part A of ESEA - June 30, 2000 Deferred Revenue	12,326		12,326	-
	512,326	16.50%	509,076	3,250
Title II of ESEA: <i>Eisenhower Professional Development</i>	205,000		203,788	1,212
Title II, Part A of ESEA - June 30, 2000 Deferred Revenue	2,928		2,928	-
	207,928	6.70%	206,716	1,212
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	83,000		82,328	672
Title IV, Part A of ESEA - June 30, 2000 Deferred Revenue	1,284		1,284	-
	84,284	2.71%	83,612	672
Title VI of ESEA: <i>Innovative Education Programs</i>	85,000		84,539	461
Title VI, Part A of ESEA - June 30, 2000 Deferred Revenue	1,541		1,541	-
	86,541	2.79%	86,080	461
Class Size Reduction	29,000		86,080	(57,080)
Class Size Reduction - June 30, 2000 Deferred Revenue	370		370	-
	29,370	0.95%	29,310	60
Restricted Federal Resources Total	920,449	29.65%	914,794	5,655
Totals	\$ 3,104,000	100.00%	\$ 3,085,309	\$ 18,691

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Bonneville

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 530,253		\$ 418,329	\$ 111,924
General Fund Reserve for Encumbrances at June 30, 2001	8,430		8,430	-
<b>Other State Resources</b>				
DEPA	550,000			
ECPA	250,000			
DLNA	175,000			
Other State Resources	975,000		975,000	-
Combined General Fund Contribution & State Resources	1,513,683	50.99%	1,401,759	111,924
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	450,000		415,512	34,488
Title I, Part A of ESEA - June 30, 2001 Deferred Revenue	14,445		14,445	
	464,445	15.64%	429,957	34,488
Title II of ESEA: <i>Eisenhower Professional Development</i>	275,000		253,522	21,478
Title II, Part A of ESEA - June 30, 2001 Deferred Revenue	15,889		15,889	
	290,889	9.80%	269,411	21,478
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	125,000		113,395	11,605
Title IV, Part A of ESEA - June 30, 2001 Deferred Revenue	30,657		30,657	
	155,657	5.24%	144,052	11,605
Title VI of ESEA: <i>Innovative Education Programs</i>	375,000		345,610	29,390
Title VI, Part A of ESEA - June 30, 2001 Deferred Revenue	21,668		21,668	
	396,668	13.36%	367,278	29,390
Class Size Reduction	145,000		133,955	11,045
Class Size Reduction - June 30, 2001 Deferred Revenue	2,675		2,675	
	147,675	4.97%	136,630	11,045
Restricted Federal Resources Total	1,455,334	49.01%	1,347,328	108,006
<b>Totals</b>	<u>\$ 2,969,017</u>	<u>100.00%</u>	<u>\$ 2,749,087</u>	<u>\$ 219,930</u>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2001**

**School: Bonneville**

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,500,000		\$ 1,386,281	\$ 113,719
Other State Resources				
DEPA	125,000			
DEPA - June 30, 2000 Carryover	6,534			
	131,534			
ECPA	250,000			
DLNA	75,000			
Other State Resources	456,534		456,534	-
Combined General Fund Contribution & State Resources	1,956,534	57.11%	1,842,815	113,719
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	250,000	7.30%	235,555	14,445
Title II of ESEA: <i>Eisenhower Professional Development</i>	275,000	8.03%	259,111	15,889
Title VI of ESEA: <i>Innovative Education Programs</i>	375,000	10.95%	353,332	21,668
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	525,000	15.32%	494,343	30,657
Class Size Reduction	44,300	1.29%	41,625	2,675
Restricted Federal Resources Total	1,469,300	42.89%	1,383,966	85,334
Totals	\$ 3,425,834	100.00%	\$ 3,226,781	\$ 199,053

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

School: Bennion

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 1,077,017		\$ 1,068,846	\$ 8,171
Other State Resources				
DEPA	125,000			
DEPA - June 30, 2001 Carryover	41,183			
Total DEPA	166,183			
ECPA	250,000			
DLNA	75,000			
Other State Resources	491,183		491,183	-
Combined General Fund Contribution & State Resources	1,568,200	51.63%	1,560,029	8,171
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	250,000	8.23%	248,674	1,326
Title II of ESEA: <i>Eisenhower Professional Development</i>	275,000	9.05%	273,451	1,549
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	525,000	17.28%	522,125	2,875
Title VI of ESEA: <i>Innovative Education Programs</i>	375,000	12.35%	373,162	1,838
Class Size Reduction	44,300	1.46%	44,115	185
Restricted Federal Resources Total	1,469,300	48.37%	1,461,527	7,773
Totals	\$ 3,037,500	100.00%	\$ 3,021,556	\$ 15,944

Bennion is a mid-year second cohort school, therefore school-based budget data is not available for the fiscal year ended June 30, 2001.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2002**

**School: Beacon Heights**

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 1,014,625		\$ 992,738	\$ 21,887
Other State Resources				
DEPA	150,000			
DEPA - June 30, 2001 Carryover	17,232			
	167,232			
ECPA	75,000			
DLNA	125,000			
Other State Resources	367,232		367,232	-
Combined General Fund Contribution & State Resources	1,381,857	49.67%	1,359,970	21,887
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i>	450,000	16.18%	443,010	6,990
Title II of ESEA: <i>Eisenhower Professional Development</i>	175,000	6.29%	172,221	2,779
Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i>	425,000	15.28%	418,368	6,632
Title VI of ESEA: <i>Innovative Education Programs</i>	300,000	10.78%	295,158	4,842
Class Size Reduction	50,000	1.80%	49,284	716
Restricted Federal Resources Total	1,400,000	50.33%	1,378,041	21,959
Totals	\$ 2,781,857	100.00%	\$ 2,738,011	\$ 43,846

Beacon Heights is a third cohort school, therefore school-based budget data is not available for the fiscal year ended June 30, 2001.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Combined Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>Districtwide</u>	<b>2002</b>			<b>2001</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 5,313,340	\$ 5,098,401	\$ 214,939	\$ 3,911,480	\$ 3,707,785	\$ 203,695
Regular Programs - Undistributed Instruction	2,897,000	2,871,127	25,873	2,211,000	2,186,690	24,310
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>8,210,340</u>	<u>7,969,528</u>	<u>240,812</u>	<u>6,122,480</u>	<u>5,894,475</u>	<u>228,005</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	454,000	349,382	104,618	340,500	237,540	102,960
Total Cognitive - Moderate	172,000	171,894	106	86,000	85,947	53
Total Learning and/or Language Disabilities	229,500	217,856	11,644	191,500	182,228	9,272
Total Visual Impairments	298,000	294,102	3,898	149,000	147,051	1,949
Total Auditory Impairments	224,000	216,798	7,202	180,000	174,209	5,791
Total Behavioral Disabilities	246,000	237,737	8,263	246,000	237,737	8,263
Total Multiple Disabilities	206,000	202,490	3,510	103,000	101,245	1,755
Total Resource Room/Resource Center	319,000	308,832	10,168	247,500	239,574	7,926
Total Autism	449,000	442,771	6,229	274,500	271,159	3,341
Total Preschool Disabilities - Part-Time	119,000	115,932	3,068	59,500	57,966	1,534
Total Preschool Disabilities - Full-Time:	226,000	196,950	29,050	178,000	151,252	26,748
Total Cognitive - Severe	66,000	65,111	889	66,000	65,111	889
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>3,008,500</u>	<u>2,819,855</u>	<u>188,645</u>	<u>2,121,500</u>	<u>1,951,019</u>	<u>170,481</u>
Total Basic Skills/Remedial - Instruction	731,000	704,615	26,385	553,500	532,832	20,668
Total Bilingual Education - Instruction	450,500	439,346	11,154	369,000	361,168	7,832
Total Vocational Programs - Local - Instruction	505,000	494,956	10,044	391,500	383,217	8,283
Total School-Spon. Cocurricular Actvts. - Inst.	522,000	490,671	31,329	380,000	349,330	30,670
Total Other Instructional Programs - Instruction	265,000	256,727	8,273	192,000	185,246	6,754
<b>Total Instruction</b>	<u>13,692,340</u>	<u>13,175,698</u>	<u>-</u>	<u>10,129,980</u>	<u>9,657,287</u>	<u>281,519</u>
Total Undistributed Expend. - Attend. & Social Work	426,600	415,785	10,815	321,300	313,016	8,284
Total Undistributed Expenditures - Health Services	295,500	292,064	3,436	211,500	208,881	2,619
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	291,000	288,708	2,292	225,000	222,813	2,187
Total Undist. Expend. - Improvement of Inst. Serv.	291,000	285,703	5,297	223,000	220,291	2,709
Total Undist. Expend. - Edu. Media Serv./Sch. Library	210,400	201,646	8,754	105,200	100,823	4,377
Total Undist. Expend. - Instructional Staff Training Serv.	175,500	167,937	7,563	136,000	131,813	4,187
Total Undist. Expend. - Support Serv. - School Admin.	428,200	423,127	5,073	342,200	339,002	3,198
Total Undist. Expend. - Other Oper. & Maint. Of Plant	229,000	223,342	5,658	182,000	177,565	4,435
Total Undist. Expend. - Student Transportation Serv.	333,000	329,296	3,704	166,500	164,648	1,852
	<u>2,680,200</u>	<u>2,627,608</u>	<u>52,592</u>	<u>1,912,700</u>	<u>1,878,852</u>	<u>33,848</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>2,326,000</u>	<u>2,265,281</u>	<u>60,719</u>	<u>2,048,000</u>	<u>2,016,961</u>	<u>31,039</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>2,326,000</u>	<u>2,265,281</u>	<u>60,719</u>	<u>2,048,000</u>	<u>2,016,961</u>	<u>31,039</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>5,006,200</u>	<u>4,892,889</u>	<u>113,311</u>	<u>3,960,700</u>	<u>3,895,813</u>	<u>64,887</u>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<u>18,698,540</u>	<u>18,068,587</u>	<u>629,953</u>	<u>14,090,680</u>	<u>13,553,100</u>	<u>537,580</u>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	<u>3,848,000</u>	<u>3,839,691</u>	<u>8,309</u>	<u>2,972,500</u>	<u>2,967,666</u>	<u>4,834</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>3,848,000</u>	<u>3,839,691</u>	<u>8,309</u>	<u>2,972,500</u>	<u>2,967,666</u>	<u>4,834</u>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	56,000	54,436	1,564
Total Summer School - Support Services	-	-	-	4,000	3,375	625
<b>Total Summer School</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>57,811</u>	<u>2,189</u>



**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Combined Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>Districtwide</u>	<b>2002</b>			<b>2001</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Total Other Special Schools - Instruction	-	-	-	83,500	78,065	5,435
Total Other Special Schools - Support Services	-	-	-	4,800	3,612	1,188
Total Other Special Schools	-	-	-	88,300	81,677	6,623
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	36,000	34,616	1,384
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	6,500	5,572	928
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	42,500	40,188	2,312
Total Adult Education-Local-Instruction	-	-	-	127,000	126,385	615
Total Adult Education-Local -Support Serv.	-	-	-	59,500	57,227	2,273
Total Adult Education-Local	-	-	-	186,500	183,612	2,888
Total Vocational Evening-Local-Instruction	-	-	-	47,500	45,895	1,605
Total Vocational Evening-Local-Support Serv.	-	-	-	1,600	1,256	344
Total Vocational Evening-Local	-	-	-	49,100	47,151	1,949
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	80,900	78,378	2,522
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	27,800	27,708	92
Total Even.-Sch.-Foreign-Born-Local	-	-	-	108,700	106,086	2,614
<b>TOTAL SPECIAL SCHOOLS</b>	-	-	-	535,100	516,525	18,575
District-wide School Based Expenditures	22,546,540	21,908,278	638,262	17,598,280	17,037,291	560,989
Other Financing Sources:						
Operating Transfer In	22,546,540	21,908,278	638,262	17,598,280	17,037,291	560,989
<b>Total Other Financing Sources:</b>	22,546,540	21,908,278	638,262	17,598,280	17,037,291	560,989
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Lincoln</u>	<b>2002</b>			<b>2001</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 486,329	\$ 483,064	\$ 3,265	\$ 1,150,000	\$ 1,125,984	\$ 24,016
Regular Programs - Undistributed Instruction	260,000	258,748	1,252	735,000	723,589	11,411
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>746,329</u>	<u>741,812</u>	<u>4,517</u>	<u>1,885,000</u>	<u>1,849,573</u>	<u>35,427</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	46,000	45,895	105	135,000	125,698	9,302
Total Cognitive - Moderate	-	-	-	-	-	-
Total Learning and/or Language Disabilities	38,000	35,628	2,372	67,500	65,874	1,626
Total Visual Impairments	67,000	65,895	1,105	-	-	-
Total Auditory Impairments	44,000	42,589	1,411	-	-	-
Total Behavioral Disabilities	-	-	-	86,000	85,947	53
Total Multiple Disabilities	49,500	48,598	902	-	-	-
Total Resource Room/Resource Center	71,500	69,258	2,242	-	-	-
Total Autisim	89,500	87,025	2,475	100,000	99,547	453
Total Preschool Disabilities - Part-Time	26,000	25,368	632	-	-	-
Total Preschool Disabilities - Full-Time:	48,000	45,698	2,302	-	-	-
Total Cognitive - Severe	-	-	-	66,000	65,111	889
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>479,500</u>	<u>465,954</u>	<u>13,546</u>	<u>454,500</u>	<u>442,177</u>	<u>12,323</u>
Total Basic Skills/Remedial - Instruction	130,000	125,895	4,105	266,000	256,847	9,153
Total Bilingual Education - Instruction	38,000	36,589	1,411	127,500	125,894	1,606
Total Vocational Programs - Local - Instruction	46,000	45,795	205	100,000	99,584	416
Total School-Spon. Cocurricular Actvts. - Inst.	76,000	75,494	506	86,000	85,473	527
Total Other Instructional Programs - Instruction	35,000	34,897	103	49,000	48,597	403
<b>Total Instruction</b>	<u>1,550,829</u>	<u>1,526,436</u>	<u>24,393</u>	<u>2,968,000</u>	<u>2,908,145</u>	<u>59,855</u>
Total Undistributed Expend. - Attend. & Social Work	47,500	45,895	1,605	79,000	78,459	541
Total Undistributed Expenditures - Health Services	75,000	74,589	411	127,500	125,698	1,802
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	66,000	65,895	105	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	68,000	65,412	2,588	155,000	154,879	121
Total Undist. Expend. - Edu. Media Serv./Sch. Library	48,500	45,125	3,375	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	39,500	36,124	3,376	96,500	95,689	811
Total Undist. Expend. - Support Serv. - School Admin.	86,000	84,125	1,875	256,200	254,877	1,323
Total Undist. Expend. - Other Oper. & Maint. Of Plant	47,000	45,777	1,223	-	-	-
Total Undist. Expend. - Student Transportation Serv.	80,000	78,954	1,046	-	-	-
	<u>557,500</u>	<u>541,896</u>	<u>15,604</u>	<u>714,200</u>	<u>709,602</u>	<u>4,598</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>	<u>590,000</u>	<u>589,547</u>	<u>453</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>	<u>590,000</u>	<u>589,547</u>	<u>453</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>785,000</u>	<u>767,311</u>	<u>17,689</u>	<u>1,304,200</u>	<u>1,299,149</u>	<u>5,051</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,335,829</u>	<u>2,293,747</u>	<u>42,082</u>	<u>4,272,200</u>	<u>4,207,294</u>	<u>64,906</u>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	<u>460,000</u>	<u>458,236</u>	<u>1,764</u>	<u>699,000</u>	<u>698,547</u>	<u>453</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>460,000</u>	<u>458,236</u>	<u>1,764</u>	<u>699,000</u>	<u>698,547</u>	<u>453</u>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	20,000	19,584	416
Total Summer School - Support Services	-	-	-	1,500	1,258	242

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Lincoln</u>	2002			2001		
	Budget	Actual	Variance	Budget	Actual	Variance
Total Summer School	-	-	-	21,500	20,842	658
Total Other Special Schools - Instruction	-	-	-	-	-	-
Total Other Special Schools - Support Services	-	-	-	-	-	-
Total Other Special Schools	-	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	-	-	-
Total Adult Education-Local-Instruction	-	-	-	46,000	45,899	101
Total Adult Education-Local -Support Serv.	-	-	-	16,000	15,894	106
Total Adult Education-Local	-	-	-	62,000	61,793	207
Total Vocational Evening-Local-Instruction	-	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	23,450	22,598	852
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	6,850	6,847	3
Total Even.-Sch.-Foreign-Born-Local	-	-	-	30,300	29,445	855
TOTAL SPECIAL SCHOOLS	-	-	-	113,800	112,080	1,720
TOTAL SCHOOL BASED EXPENDITURES	2,795,829	2,751,983	43,846	5,085,000	5,017,921	67,079
Other Financing Sources:						
Operating Transfer In	2,795,829	2,751,983	43,846	5,085,000	5,017,921	67,079
Total Other Financing Sources:	2,795,829	2,751,983	43,846	5,085,000	5,017,921	67,079
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Washington</u>	<b>2002</b>			<b>2001</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 707,905	\$ 623,492	\$ 84,413	\$ 472,359	\$ 469,092	\$ 3,267
Regular Programs - Undistributed Instruction	395,000	389,332	5,668	260,000	258,748	1,252
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,102,905</u>	<u>1,012,824</u>	<u>90,081</u>	<u>732,359</u>	<u>727,840</u>	<u>4,519</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	46,000	-	46,000	46,000	45,895	105
Total Cognitive - Moderate	-	-	-	-	-	-
Total Learning and/or Language Disabilities	43,000	40,363	2,637	38,000	35,628	2,372
Total Visual Impairments	-	-	-	67,000	65,895	1,105
Total Auditory Impairments	68,000	65,810	2,190	44,000	42,589	1,411
Total Behavioral Disabilities	80,000	75,895	4,105	-	-	-
Total Multiple Disabilities	-	-	-	49,500	48,598	902
Total Resource Room/Resource Center	88,000	85,158	2,842	71,500	69,258	2,242
Total Autisim	-	-	-	89,500	87,025	2,475
Total Preschool Disabilities - Part-Time	-	-	-	26,000	25,368	632
Total Preschool Disabilities - Full-Time:	65,000	52,777	12,223	48,000	45,698	2,302
Total Cognitive - Severe	-	-	-	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>390,000</u>	<u>320,003</u>	<u>69,997</u>	<u>479,500</u>	<u>465,954</u>	<u>13,546</u>
Total Basic Skills/Remedial - Instruction	55,000	52,101	2,899	130,000	125,895	4,105
Total Bilingual Education - Instruction	80,000	78,548	1,452	38,000	36,589	1,411
Total Vocational Programs - Local - Instruction	89,000	85,947	3,053	46,000	45,795	205
Total School-Spon. Cocurricular Actvts. - Inst.	76,000	61,258	14,742	76,000	75,494	506
Total Other Instructional Programs - Instruction	35,000	32,584	2,416	35,000	34,897	103
<b>Total Instruction</b>	<u>1,827,905</u>	<u>1,643,265</u>	<u>184,640</u>	<u>1,536,859</u>	<u>1,512,464</u>	<u>24,395</u>
Total Undistributed Expend. - Attend. & Social Work	68,500	65,894	2,606	47,500	45,895	1,605
Total Undistributed Expenditures - Health Services	-	-	-	75,000	74,589	411
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	79,500	78,459	1,041	66,000	65,895	105
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	68,000	65,412	2,588
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	48,500	45,125	3,375
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	39,500	36,124	3,376
Total Undist. Expend. - Support Serv. - School Admin.	-	-	-	86,000	84,125	1,875
Total Undist. Expend. - Other Oper. & Maint. Of Plant	67,500	65,894	1,606	47,000	45,777	1,223
Total Undist. Expend. - Student Transportation Serv.	-	-	-	80,000	78,954	1,046
	<u>215,500</u>	<u>210,247</u>	<u>5,253</u>	<u>557,500</u>	<u>541,896</u>	<u>15,604</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>355,000</u>	<u>326,974</u>	<u>28,026</u>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>355,000</u>	<u>326,974</u>	<u>28,026</u>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>570,500</u>	<u>537,221</u>	<u>33,279</u>	<u>785,000</u>	<u>767,311</u>	<u>17,689</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,398,405</u>	<u>2,180,486</u>	<u>217,919</u>	<u>2,321,859</u>	<u>2,279,775</u>	<u>42,084</u>
<b>CAPITAL OUTLAY</b>						
TOTAL EQUIPMENT	587,500	585,489	2,011	460,000	458,236	1,764
<b>TOTAL CAPITAL OUTLAY</b>	<u>587,500</u>	<u>585,489</u>	<u>2,011</u>	<u>460,000</u>	<u>458,236</u>	<u>1,764</u>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-	-

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Washington</u>	<b>2002</b>			<b>2001</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Total Summer School</b>	-	-	-	-	-	-
<b>Total Other Special Schools - Instruction</b>	-	-	-	36,000	35,478	522
<b>Total Other Special Schools - Support Services</b>	-	-	-	2,400	2,354	46
<b>Total Other Special Schools</b>	-	-	-	38,400	37,832	568
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	-	-	-	16,500	15,658	842
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	-	-	-	1,000	985	15
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	-	-	-	17,500	16,643	857
<b>Total Adult Education-Local-Instruction</b>	-	-	-	35,000	34,587	413
<b>Total Adult Education-Local -Support Serv.</b>	-	-	-	27,500	25,439	2,061
<b>Total Adult Education-Local</b>	-	-	-	62,500	60,026	2,474
<b>Total Vocational Evening-Local-Instruction</b>	-	-	-	-	-	-
<b>Total Vocational Evening-Local-Support Serv.</b>	-	-	-	-	-	-
<b>Total Vocational Evening-Local</b>	-	-	-	-	-	-
<b>Total Even.-Sch.-Foreign-Born-Local-Inst.</b>	-	-	-	15,000	14,588	412
<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>	-	-	-	8,600	8,527	73
<b>Total Even.-Sch.-Foreign-Born-Local</b>	-	-	-	23,600	23,115	485
<b>TOTAL SPECIAL SCHOOLS</b>	-	-	-	142,000	137,616	4,384
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,985,905	2,765,975	219,930	2,923,859	2,875,627	48,232
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>	2,985,905	2,765,975	219,930	2,923,859	2,875,627	48,232
<b>Total Other Financing Sources:</b>	2,985,905	2,765,975	219,930	2,923,859	2,875,627	48,232
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Jefferson</u>	<b>2002</b>			<b>2001</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 873,269	\$ 872,217	\$ 1,052	\$ 682,587	\$ 598,174	\$ 84,413
Regular Programs - Undistributed Instruction	426,000	425,689	311	395,000	389,332	5,668
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,299,269</u>	<u>1,297,906</u>	<u>1,363</u>	<u>1,077,587</u>	<u>987,506</u>	<u>90,081</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	67,500	65,947	1,553	46,000	-	46,000
Total Cognitive - Moderate	86,000	85,947	53	-	-	-
Total Learning and/or Language Disabilities	-	-	-	43,000	40,363	2,637
Total Visual Impairments	82,000	81,156	844	-	-	-
Total Auditory Impairments	-	-	-	68,000	65,810	2,190
Total Behavioral Disabilities	-	-	-	80,000	75,895	4,105
Total Multiple Disabilities	53,500	52,647	853	-	-	-
Total Resource Room/Resource Center	-	-	-	88,000	85,158	2,842
Total Autism	85,000	84,587	413	-	-	-
Total Preschool Disabilities - Part-Time	33,500	32,598	902	-	-	-
Total Preschool Disabilities - Full-Time:	-	-	-	65,000	52,777	12,223
Total Cognitive - Severe	-	-	-	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>407,500</u>	<u>402,882</u>	<u>4,618</u>	<u>390,000</u>	<u>320,003</u>	<u>69,997</u>
Total Basic Skills/Remedial - Instruction	47,500	45,888	1,612	55,000	52,101	2,899
Total Bilingual Education - Instruction	43,500	41,589	1,911	80,000	78,548	1,452
Total Vocational Programs - Local - Instruction	67,500	65,944	1,556	89,000	85,947	3,053
Total School-Spon. Cocurricular Actvts. - Inst.	66,000	65,847	153	76,000	61,258	14,742
Total Other Instructional Programs - Instruction	38,000	36,584	1,416	35,000	32,584	2,416
<b>Total Instruction</b>	<u>1,969,269</u>	<u>1,956,640</u>	<u>12,629</u>	<u>1,802,587</u>	<u>1,617,947</u>	<u>184,640</u>
Total Undistributed Expend. - Attend. & Social Work	57,800	56,874	926	68,500	65,894	2,606
Total Undistributed Expenditures - Health Services	9,000	8,594	406	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	-	-	79,500	78,459	1,041
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	56,700	55,698	1,002	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	-	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	-	-	-	67,500	65,894	1,606
Total Undist. Expend. - Student Transportation Serv.	86,500	85,694	806	-	-	-
	<u>210,000</u>	<u>206,860</u>	<u>3,140</u>	<u>215,500</u>	<u>210,247</u>	<u>5,253</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>285,500</u>	<u>285,478</u>	<u>22</u>	<u>355,000</u>	<u>326,974</u>	<u>28,026</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>285,500</u>	<u>285,478</u>	<u>22</u>	<u>355,000</u>	<u>326,974</u>	<u>28,026</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>495,500</u>	<u>492,338</u>	<u>3,162</u>	<u>570,500</u>	<u>537,221</u>	<u>33,279</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,464,769</u>	<u>2,448,978</u>	<u>15,791</u>	<u>2,373,087</u>	<u>2,155,168</u>	<u>217,919</u>
<b>CAPITAL OUTLAY</b>						
TOTAL EQUIPMENT	527,000	526,847	153	587,500	585,489	2,011
<b>TOTAL CAPITAL OUTLAY</b>	<u>527,000</u>	<u>526,847</u>	<u>153</u>	<u>587,500</u>	<u>585,489</u>	<u>2,011</u>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	-	-	-
Total Summer School - Support Services	-	-	-	-	-	-

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Jefferson</u>	<b>2002</b>			<b>2001</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Total Summer School</b>	-	-	-	-	-	-
<b>Total Other Special Schools - Instruction</b>	-	-	-	47,500	42,587	4,913
<b>Total Other Special Schools - Support Services</b>	-	-	-	2,400	1,258	1,142
<b>Total Other Special Schools</b>	-	-	-	49,900	43,845	6,055
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	-	-	-	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	-	-	-	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	-	-	-	-	-	-
<b>Total Adult Education-Local-Instruction</b>	-	-	-	-	-	-
<b>Total Adult Education-Local -Support Serv.</b>	-	-	-	-	-	-
<b>Total Adult Education-Local</b>	-	-	-	-	-	-
<b>Total Vocational Evening-Local-Instruction</b>	-	-	-	47,500	45,895	1,605
<b>Total Vocational Evening-Local-Support Serv.</b>	-	-	-	1,600	1,256	344
<b>Total Vocational Evening-Local</b>	-	-	-	49,100	47,151	1,949
<b>Total Even.-Sch.-Foreign-Born-Local-Inst.</b>	-	-	-	-	-	-
<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>	-	-	-	-	-	-
<b>Total Even.-Sch.-Foreign-Born-Local</b>	-	-	-	-	-	-
<b>TOTAL SPECIAL SCHOOLS</b>	-	-	-	99,000	90,996	8,004
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,991,769	2,975,825	15,944	3,059,587	2,831,653	227,934
<b>Other Financing Sources:</b>						
<b>Operating Transfer In</b>	2,991,769	2,975,825	15,944	3,059,587	2,831,653	227,934
<b>Total Other Financing Sources:</b>	2,991,769	2,975,825	15,944	3,059,587	2,831,653	227,934
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Roosevelt</u>	<b>2002</b>			<b>2001</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 1,163,463	\$ 1,125,984	\$ 37,479	\$ 919,000	\$ 917,948	\$ 1,052
Regular Programs - Undistributed Instruction	735,000	723,589	11,411	426,000	425,689	311
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,898,463</u>	<u>1,849,573</u>	<u>48,890</u>	<u>1,345,000</u>	<u>1,343,637</u>	<u>1,363</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	135,000	125,698	9,302	67,500	65,947	1,553
Total Cognitive - Moderate	-	-	-	86,000	85,947	53
Total Learning and/or Language Disabilities	67,500	65,874	1,626	-	-	-
Total Visual Impairments	-	-	-	82,000	81,156	844
Total Auditory Impairments	-	-	-	-	-	-
Total Behavioral Disabilities	86,000	85,947	53	-	-	-
Total Multiple Disabilities	-	-	-	53,500	52,647	853
Total Resource Room/Resource Center	-	-	-	-	-	-
Total Autisim	100,000	99,547	453	85,000	84,587	413
Total Preschool Disabilities - Part-Time	-	-	-	33,500	32,598	902
Total Preschool Disabilities - Full-Time:	-	-	-	-	-	-
Total Cognitive - Severe	66,000	65,111	889	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>454,500</u>	<u>442,177</u>	<u>12,323</u>	<u>407,500</u>	<u>402,882</u>	<u>4,618</u>
Total Basic Skills/Remedial - Instruction	266,000	256,847	9,153	47,500	45,888	1,612
Total Bilingual Education - Instruction	127,500	125,894	1,606	43,500	41,589	1,911
Total Vocational Programs - Local - Instruction	100,000	99,584	416	67,500	65,944	1,556
Total School-Spon. Cocurricular Actvts. - Inst.	86,000	85,473	527	66,000	65,847	153
Total Other Instructional Programs - Instruction	49,000	48,597	403	38,000	36,584	1,416
<b>Total Instruction</b>	<u>2,981,463</u>	<u>2,908,145</u>	<u>73,318</u>	<u>2,015,000</u>	<u>2,002,371</u>	<u>12,629</u>
Total Undistributed Expend. - Attend. & Social Work	79,000	78,459	541	57,800	56,874	926
Total Undistributed Expenditures - Health Services	127,500	125,698	1,802	9,000	8,594	406
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	-	-	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	155,000	154,879	121	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	56,700	55,698	1,002
Total Undist. Expend. - Instructional Staff Training Serv.	96,500	95,689	811	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	256,200	254,877	1,323	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	-	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	-	-	-	86,500	85,694	806
	<u>714,200</u>	<u>709,602</u>	<u>4,598</u>	<u>210,000</u>	<u>206,860</u>	<u>3,140</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>590,000</u>	<u>589,547</u>	<u>453</u>	<u>285,500</u>	<u>285,478</u>	<u>22</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>590,000</u>	<u>589,547</u>	<u>453</u>	<u>285,500</u>	<u>285,478</u>	<u>22</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,304,200</u>	<u>1,299,149</u>	<u>5,051</u>	<u>495,500</u>	<u>492,338</u>	<u>3,162</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>4,285,663</u>	<u>4,207,294</u>	<u>78,369</u>	<u>2,510,500</u>	<u>2,494,709</u>	<u>15,791</u>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	<u>699,000</u>	<u>698,547</u>	<u>453</u>	<u>527,000</u>	<u>526,847</u>	<u>153</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>699,000</u>	<u>698,547</u>	<u>453</u>	<u>527,000</u>	<u>526,847</u>	<u>153</u>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	16,000	15,268	732
Total Summer School - Support Services	-	-	-	1,000	859	141
<b>Total Summer School</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>16,127</u>	<u>873</u>



**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Roosevelt</u>	2002			2001		
	Budget	Actual	Variance	Budget	Actual	Variance
Total Other Special Schools - Instruction	-	-	-	-	-	-
Total Other Special Schools - Support Services	-	-	-	-	-	-
Total Other Special Schools	-	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	19,500	18,958	542
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	5,500	4,587	913
Total Accred. Even./Adult H.S./Post-Grad.	-	-	-	25,000	23,545	1,455
Total Adult Education-Local-Instruction	-	-	-	-	-	-
Total Adult Education-Local -Support Serv.	-	-	-	-	-	-
Total Adult Education-Local	-	-	-	-	-	-
Total Vocational Evening-Local-Instruction	-	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	19,000	18,594	406
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	5,500	5,487	13
Total Even.-Sch.-Foreign-Born-Local	-	-	-	24,500	24,081	419
TOTAL SPECIAL SCHOOLS	-	-	-	66,500	63,753	2,747
TOTAL SCHOOL BASED EXPENDITURES	4,984,663	4,905,841	78,822	3,104,000	3,085,309	18,691
Other Financing Sources:						
Operating Transfer In	4,984,663	4,905,841	78,822	3,104,000	3,085,309	18,691
Total Other Financing Sources:	4,984,663	4,905,841	78,822	3,104,000	3,085,309	18,691
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for the Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Bonneville</u>						
	<b>Budget</b>	<b>2002 Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>2001 Actual</b>	<b>Variance</b>
<b>REGULAR PROGRAMS - INSTRUCTION</b>						
Regular Programs - Instruction	\$ 691,017	\$ 606,604	\$ 84,413	\$ 687,534	\$ 596,587	\$ 90,947
Regular Programs - Undistributed Instruction	395,000	389,332	5,668	395,000	389,332	5,668
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,086,017</b>	<b>995,936</b>	<b>90,081</b>	<b>1,082,534</b>	<b>985,919</b>	<b>96,615</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>						
Total Cognitive - Mild	46,000	-	46,000	46,000	-	46,000
Total Cognitive - Moderate	-	-	-	-	-	-
Total Learning and/or Language Disabilities	43,000	40,363	2,637	43,000	40,363	2,637
Total Visual Impairments	-	-	-	-	-	-
Total Auditory Impairments	68,000	65,810	2,190	68,000	65,810	2,190
Total Behavioral Disabilities	80,000	75,895	4,105	80,000	75,895	4,105
Total Multiple Disabilities	-	-	-	-	-	-
Total Resource Room/Resource Center	88,000	85,158	2,842	88,000	85,158	2,842
Total Autism	-	-	-	-	-	-
Total Preschool Disabilities - Part-Time	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time:	65,000	52,777	12,223	65,000	52,777	12,223
Total Cognitive - Severe	-	-	-	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>390,000</b>	<b>320,003</b>	<b>69,997</b>	<b>390,000</b>	<b>320,003</b>	<b>69,997</b>
Total Basic Skills/Remedial - Instruction	55,000	52,101	2,899	55,000	52,101	2,899
Total Bilingual Education - Instruction	80,000	78,548	1,452	80,000	78,548	1,452
Total Vocational Programs - Local - Instruction	89,000	85,947	3,053	89,000	85,947	3,053
Total School-Spon. Cocurricular Actvts. - Inst.	76,000	61,258	14,742	76,000	61,258	14,742
Total Other Instructional Programs - Instruction	35,000	32,584	2,416	35,000	32,584	2,416
<b>Total Instruction</b>	<b>1,811,017</b>	<b>1,626,377</b>	<b>184,640</b>	<b>1,807,534</b>	<b>1,616,360</b>	<b>191,174</b>
Total Undistributed Expend. - Attend. & Social Work	68,500	65,894	2,606	68,500	65,894	2,606
Total Undistributed Expenditures - Health Services	-	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	79,500	78,459	1,041	79,500	78,459	1,041
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	-	-	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	-	-	-	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	67,500	65,894	1,606	67,500	65,894	1,606
Total Undist. Expend. - Student Transportation Serv.	-	-	-	-	-	-
	<b>215,500</b>	<b>210,247</b>	<b>5,253</b>	<b>215,500</b>	<b>210,247</b>	<b>5,253</b>
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>355,000</b>	<b>326,974</b>	<b>28,026</b>	<b>355,000</b>	<b>326,974</b>	<b>28,026</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>355,000</b>	<b>326,974</b>	<b>28,026</b>	<b>355,000</b>	<b>326,974</b>	<b>28,026</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>570,500</b>	<b>537,221</b>	<b>33,279</b>	<b>570,500</b>	<b>537,221</b>	<b>33,279</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<b>2,381,517</b>	<b>2,163,598</b>	<b>217,919</b>	<b>2,381,517</b>	<b>2,163,598</b>	<b>217,919</b>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL EQUIPMENT</b>	<b>587,500</b>	<b>585,489</b>	<b>2,011</b>	<b>587,500</b>	<b>585,489</b>	<b>2,011</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>587,500</b>	<b>585,489</b>	<b>2,011</b>	<b>587,500</b>	<b>585,489</b>	<b>2,011</b>
<b>SPECIAL SCHOOLS</b>						
Total Summer School - Instruction	-	-	-	20,000	19,584	416
Total Summer School - Support Services	-	-	-	1,500	1,258	242
<b>Total Summer School</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,500</b>	<b>20,842</b>	<b>658</b>
Total Other Special Schools - Instruction	-	-	-	-	-	-
Total Other Special Schools - Support Services	-	-	-	-	-	-
<b>Total Other Special Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for the Fiscal Years Ended June 30, 2002 and 2001**

<u>School: Bonneville</u>	2002			2001		
	Budget	Actual	Variance	Budget	Actual	Variance
Total Adult Education-Local-Instruction	-	-	-	46,000	45,899	101
Total Adult Education-Local -Support Serv.	-	-	-	16,000	15,894	106
Total Adult Education-Local	-	-	-	62,000	61,793	207
 Total Vocational Evening-Local-Instruction	-	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-	-
 Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	23,450	22,598	852
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	6,850	6,847	3
Total Even.-Sch.-Foreign-Born-Local	-	-	-	30,300	29,445	855
TOTAL SPECIAL SCHOOLS	-	-	-	113,800	112,080	1,720
 TOTAL SCHOOL BASED EXPENDITURES	2,969,017	2,749,087	219,930	3,425,834	3,226,781	199,053
 Other Financing Sources:						
Operating Transfer In	2,969,017	2,749,087	219,930	3,425,834	3,226,781	199,053
 Total Other Financing Sources:	2,969,017	2,749,087	219,930	3,425,834	3,226,781	199,053
 Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-	-
 Fund Balance, July 1	-	-	-	-	-	-
 Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002**

<u>School: Bennion</u>		2002	
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>			
Regular Programs - Instruction	\$ 919,000	\$ 917,948	\$ 1,052
Regular Programs - Undistributed Instruction	426,000	425,689	311
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,345,000</u>	<u>1,343,637</u>	<u>1,363</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>			
Total Cognitive - Mild	67,500	65,947	1,553
Total Cognitive - Moderate	86,000	85,947	53
Total Learning and/or Language Disabilities	-	-	-
Total Visual Impairments	82,000	81,156	844
Total Auditory Impairments	-	-	-
Total Behavioral Disabilities	-	-	-
Total Multiple Disabilities	53,500	52,647	853
Total Resource Room/Resource Center	-	-	-
Total Autisim	85,000	84,587	413
Total Preschool Disabilities - Part-Time	33,500	32,598	902
Total Preschool Disabilities - Full-Time:	-	-	-
Total Cognitive - Severe	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>407,500</u>	<u>402,882</u>	<u>4,618</u>
Total Basic Skills/Remedial - Instruction	47,500	45,888	1,612
Total Bilingual Education - Instruction	43,500	41,589	1,911
Total Vocational Programs - Local - Instruction	67,500	65,944	1,556
Total School-Spon. Cocurricular Actvts. - Inst.	66,000	65,847	153
Total Other Instructional Programs - Instruction	38,000	36,584	1,416
<b>Total Instruction</b>	<u>2,015,000</u>	<u>2,002,371</u>	<u>12,629</u>
Total Undistributed Expend. - Attend. & Social Work	57,800	56,874	926
Total Undistributed Expenditures - Health Services	9,000	8,594	406
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	56,700	55,698	1,002
Total Undist. Expend. - Instructional Staff Training Serv.	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	-	-	-
Total Undist. Expend. - Student Transportation Serv.	86,500	85,694	806
	<u>210,000</u>	<u>206,860</u>	<u>3,140</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>285,500</u>	<u>285,478</u>	<u>22</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>285,500</u>	<u>285,478</u>	<u>22</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>495,500</u>	<u>492,338</u>	<u>3,162</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,510,500</u>	<u>2,494,709</u>	<u>15,791</u>

<b>CAPITAL OUTLAY</b>			
<b>TOTAL EQUIPMENT</b>	527,000	526,847	153
<b>TOTAL CAPITAL OUTLAY</b>	<u>527,000</u>	<u>526,847</u>	<u>153</u>
<b>SPECIAL SCHOOLS</b>			
<b>Total Summer School - Instruction</b>	-	-	-
<b>Total Summer School - Support Services</b>	-	-	-
<b>    Total Summer School</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Special Schools - Instruction</b>	-	-	-
<b>Total Other Special Schools - Support Services</b>	-	-	-
<b>    Total Other Special Schools</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	-	-	-
<b>    Total Accred. Even./Adult H.S./Post-Grad.</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Adult Education-Local-Instruction</b>	-	-	-
<b>Total Adult Education-Local -Support Serv.</b>	-	-	-
<b>    Total Adult Education-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Vocational Evening-Local-Instruction</b>	-	-	-
<b>Total Vocational Evening-Local-Support Serv.</b>	-	-	-
<b>    Total Vocational Evening-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Even.-Sch.-Foreign-Born-Local-Inst.</b>	-	-	-
<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>	-	-	-
<b>    Total Even.-Sch.-Foreign-Born-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,037,500</u>	<u>3,021,556</u>	<u>15,944</u>
<b>Other Financing Sources:</b>			
<b>    Operating Transfer In</b>	3,037,500	3,021,556	15,944
<b>Total Other Financing Sources:</b>	<u>3,037,500</u>	<u>3,021,556</u>	<u>15,944</u>
<b>Excess (Deficiency) of Other Financing Sources Over     (Under) Expenditures and Other Financing (Uses)</b>	-	-	-
<b>Fund Balance, July 1</b>	-	-	-
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Statement of Blended Expenditures - Budget and Actual**  
**for Fiscal Years Ended June 30, 2002**

<u>School: Beacon Heights</u>		2002	
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>			
Regular Programs - Instruction	\$ 472,357	\$ 469,092	\$ 3,265
Regular Programs - Undistributed Instruction	260,000	258,748	1,252
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>732,357</u>	<u>727,840</u>	<u>4,517</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>			
Total Cognitive - Mild	46,000	45,895	105
Total Cognitive - Moderate	-	-	-
Total Learning and/or Language Disabilities	38,000	35,628	2,372
Total Visual Impairments	67,000	65,895	1,105
Total Auditory Impairments	44,000	42,589	1,411
Total Behavioral Disabilities	-	-	-
Total Multiple Disabilities	49,500	48,598	902
Total Resource Room/Resource Center	71,500	69,258	2,242
Total Autisim	89,500	87,025	2,475
Total Preschool Disabilities - Part-Time	26,000	25,368	632
Total Preschool Disabilities - Full-Time:	48,000	45,698	2,302
Total Cognitive - Severe	-	-	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>479,500</u>	<u>465,954</u>	<u>13,546</u>
<b>Total Basic Skills/Remedial - Instruction</b>	130,000	125,895	4,105
<b>Total Bilingual Education - Instruction</b>	38,000	36,589	1,411
<b>Total Vocational Programs - Local - Instruction</b>	46,000	45,795	205
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	76,000	75,494	506
<b>Total Other Instructional Programs - Instruction</b>	35,000	34,897	103
<b>Total Instruction</b>	<u>1,536,857</u>	<u>1,512,464</u>	<u>24,393</u>
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	47,500	45,895	1,605
<b>Total Undistributed Expenditures - Health Services</b>	75,000	74,589	411
<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>	66,000	65,895	105
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	68,000	65,412	2,588
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	48,500	45,125	3,375
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	39,500	36,124	3,376
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	86,000	84,125	1,875
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	47,000	45,777	1,223
<b>Total Undist. Expend. - Student Transportation Serv.</b>	80,000	78,954	1,046
	<u>557,500</u>	<u>541,896</u>	<u>15,604</u>
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>227,500</u>	<u>225,415</u>	<u>2,085</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>785,000</u>	<u>767,311</u>	<u>17,689</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE</b>	<u>2,321,857</u>	<u>2,279,775</u>	<u>42,082</u>

<b>CAPITAL OUTLAY</b>			
<b>TOTAL EQUIPMENT</b>	460,000	458,236	1,764
<b>TOTAL CAPITAL OUTLAY</b>	<u>460,000</u>	<u>458,236</u>	<u>1,764</u>
<b>SPECIAL SCHOOLS</b>			
Total Summer School - Instruction	-	-	-
Total Summer School - Support Services	-	-	-
<b>Total Summer School</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Special Schools - Instruction	-	-	-
Total Other Special Schools - Support Services	-	-	-
<b>Total Other Special Schools</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Accred. Even./Adult H.S./Post-Grad.-Inst.	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	-	-	-
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Adult Education-Local-Instruction	-	-	-
Total Adult Education-Local -Support Serv.	-	-	-
<b>Total Adult Education-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Vocational Evening-Local-Instruction	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-
<b>Total Vocational Evening-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-
<b>Total Even.-Sch.-Foreign-Born-Local</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,781,857</u>	<u>2,738,011</u>	<u>43,846</u>
 <b>Other Financing Sources:</b>			
Operating Transfer In	2,781,857	2,738,011	43,846
 <b>Total Other Financing Sources:</b>	<u>2,781,857</u>	<u>2,738,011</u>	<u>43,846</u>
 <b>Excess (Deficiency) of Other Financing Sources Over     (Under) Expenditures and Other Financing (Uses)</b>	-	-	-
 <b>Fund Balance, July 1</b>	-	-	-
 <b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* This sample exhibit has been prepared using only the totals from each expenditure category. The actual statement should be prepared detailing all accounts, which are applicable to the particular school.

**ANYTOWN SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Revenues and Expenditures - Budgetary Basis**  
**Fiscal year ended June 30, 2002**  
**(with comparative totals for June 30, 2001)**

	<b>Title 1 2001-2002 Regular Program</b>	<b>Title II Eisehower (IKE) Regular Program</b>	<b>Title IV Safe and Drug Free Schools &amp; Communities Regular Program</b>	<b>Title VI Innovative Education Regular Program</b>
Revenues:				
State Sources				
Federal Sources	\$ 3,076,870	\$ 2,010,938	\$ 1,645,763	\$ 1,530,323
Other Sources				
Total Revenues	<u>3,076,870</u>	<u>2,010,938</u>	<u>1,645,763</u>	<u>1,530,323</u>
Expenditures:				
Instruction:				
Salaries of teachers				
Other salaries for instruction				
Purchased professional and technical services				
Tuition				
Other purchased services				
General Supplies				
Textbooks				
Other objects				
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services				
Salaries of supervisors of instruction				
Salaries of program directors				
Salaries of other professional staff				
Salaries of secretarial and clerical assistants				
Other salaries				
Personal services - employee benefits				
Purchased professional - educational services				
Other purchased professional services				
Purchased technical services				
Rentals				
Contracted services transportation				
Tuition				
Travel				
Other purchaed services				
Supplies and materials				
Indirect costs				
Other Objects				
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:				
Buildings				
Instructional equipment				
Noninstructional equipment				
Construction services				
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to Whole School Reform	3,076,870	2,010,938	1,645,763	1,530,323
Contribution to Charter Schools	-	-	-	-
Total Expenditures	<u>\$ 3,076,870</u>	<u>\$ 2,010,938</u>	<u>\$ 1,645,763</u>	<u>\$ 1,530,323</u>



Class Size Reduction Regular Program	Demonstrably Effective Program Aid	Early Childhood Program Aid	Distance Learning Network Aid	Totals	
				2002	2001
\$ 535,674	\$ 3,665,545	\$ 4,191,684	\$ 1,348,820	\$ 9,206,049 8,799,568	\$ 18,957,431 5,708,823
<u>535,674</u>	<u>3,665,545</u>	<u>4,191,684</u>	<u>1,348,820</u>	<u>18,005,617</u>	<u>24,666,254</u>
	90,661	643,268	-	733,929	1,527,564
	-	252,365	-	252,365	266,405
	1,800	-	-	1,800	1,800
	-	-	-	-	-
	13,694	315,000	-	328,694	347,129
	7,934	82,500	-	90,434	219,338
	5,800	-	-	5,800	74,300
	-	-	-	-	-
<u>-</u>	<u>119,889</u>	<u>1,293,133</u>	<u>-</u>	<u>1,413,022</u>	<u>2,436,536</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	14,877	14,877	59,322
	-	-	-	-	-
	-	-	-	-	3,500
	-	116,589	-	116,589	216,293
	-	65,689	-	65,689	78,761
	-	-	-	-	-
	3,190	-	-	3,190	3,190
	1,000	-	-	1,000	1,000
	-	-	-	-	-
	-	-	-	-	-
	1,375	-	-	1,375	1,375
	-	-	75,895	75,895	75,895
	12,276	-	21,548	33,824	36,034
	-	-	-	-	-
	-	-	-	-	-
<u>-</u>	<u>17,841</u>	<u>182,278</u>	<u>112,320</u>	<u>312,439</u>	<u>475,370</u>
	-	-	150,000	150,000	9,253,256
	14,000	163,273	100,000	277,273	517,344
	-	-	-	-	550
	-	-	-	-	-
<u>-</u>	<u>14,000</u>	<u>163,273</u>	<u>250,000</u>	<u>427,273</u>	<u>9,771,150</u>
535,674	3,478,815	2,378,000	969,000	15,625,383	11,610,698
-	35,000	175,000	17,500	227,500	372,500
<u>\$ 535,674</u>	<u>\$ 3,665,545</u>	<u>\$ 4,191,684</u>	<u>\$ 1,348,820</u>	<u>\$ 18,005,617</u>	<u>\$ 24,666,254</u>

**ANYTOWN SCHOOL DISTRICT  
Blended Resource Fund 15**

**Worksheet of Reserve for Encumbrances Allocated by Resource Type for Goods or Services Received after June 30, 2002**

**Current Year Encumbrance Calculations by Function/Object Code**

	<u>Lincoln</u>		<u>Washington</u>		<u>Jefferson</u>		<u>Roosevelt</u>	
	Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources
	<u>Encumbrances</u>		<u>Encumbrances</u>		<u>Encumbrances</u>		<u>Encumbrances</u>	
<b>Purchased Professional Services</b>	25,639	7,210			3,625	1,306	14,265	5,519
<b>Other Purchased Services</b>			35,000	9,769	15,269	5,502	12,536	4,850
<b>General Supplies</b>	13,695	3,851			1,254	452	7,895	3,055
<b>Other Purchased Professional Services</b>	10,000	2,812	15,698	4,381	36,599	13,188	23,659	9,154
<b>Total</b>	<u>49,334</u>	<u>13,873</u>	<u>50,698</u>	<u>14,150</u>	<u>56,747</u>	<u>20,448</u>	<u>58,355</u>	<u>22,578</u>

**Current Year Encumbrance Calculations by Resource Type**

	<u>Lincoln</u>		<u>Washington</u>		<u>Jefferson</u>		<u>Roosevelt</u>	
<b>Combined General Fund Contribution &amp; State Resources</b>	71.88%	35,461	72.09%	36,548	63.97%	36,299	61.31%	35,777
<b>Restricted Federal Resources</b>								
<b>Title I, Part A of ESEA: <i>Helping Disadvantaged Children</i></b>	9.17%	4,524	13.12%	6,652	19.22%	10,909	15.11%	8,819
<b>Title II of ESEA: <i>Eisenhower Professional Development</i></b>	10.91%	5,382	7.16%	3,630	7.65%	4,341	11.16%	6,512
<b>Title IV of ESEA: <i>Safe and Drug-Free Schools and Communities</i></b>	1.83%	903	3.61%	1,830	3.59%	2,037	5.69%	3,320
<b>Title VI of ESEA: <i>Innovative Education Programs</i></b>	3.35%	1,653	2.83%	1,435	4.13%	2,344	3.72%	2,171
<b>Class Size Reduction</b>	2.86%	1,411	1.19%	603	1.44%	817	3.01%	1,756
<b>Restricted Federal Resources Total</b>		<u>13,873</u>		<u>14,150</u>		<u>20,448</u>		<u>22,578</u>
<b>Totals</b>	<u>100.00%</u>	<u>49,334</u>	<u>100.00%</u>	<u>50,698</u>	<u>100.00%</u>	<u>56,747</u>	<u>100.00%</u>	<u>58,355</u>

<u>Bonneville</u>		<u>Bennion</u>		<u>Beacon Heights</u>		<u>Districtwide</u>	
Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources	Total	Encumbrances Allocated to Restricted Resources
5,897	2,890			2,365	1,190	51,791	18,115
2,362	1,158	84,285	40,769	2,554	1,285	152,006	63,333
5,267	2,582	4,885	2,363	8,957	4,509	41,953	16,812
1,234	605	25,698	12,430			112,888	42,570
14,760	7,235	114,868	55,562	13,876	6,984	358,638	140,830

<u>Bonneville</u>		<u>Bennion</u>		<u>Beacon Heights</u>		Add: Districtwide Encumbrances Totals	Add: Bachman - 3M Current Yr DEPA Encumbrances	Less: Prior Year Encumbrances	Less: 2M - Benion Prior Year DEPA Encumbrances	Less: 3 Beacon Heights Prior Year DEPA Encumbrances	Add: District-wide GAAP Expenditures	Equals District-wide Budgetary Expenditures
50.99%	7,525	51.63%	59,306	49.67%	6,892	217,808	800	93,896	500	100	13,205,280	13,329,392
15.64%	2,310	8.23%	9,454	16.18%	2,245	44,913		18,164			3,050,121	3,076,870
9.80%	1,446	9.05%	10,396	6.29%	873	32,580		10,153			1,988,511	2,010,938
5.24%	773	17.28%	19,849	15.28%	2,120	30,832		5,801			1,620,732	1,645,763
13.36%	1,972	12.35%	14,186	10.78%	1,496	25,257		6,399			1,511,465	1,530,323
4.97%	734	1.46%	1,677	1.80%	250	7,248		3,743			532,169	535,674
	7,235		55,562		6,984	140,830	-	44,260	-	-	8,702,998	8,799,568
100.00%	14,760	100.00%	114,868	100.00%	13,876	358,638	800	138,156	500	100	21,908,278	22,128,960

ANYTOWN SCHOOL DISTRICT  
Special Revenue Fund  
Statement of Demonstrably Effective Program Aid  
Budgetary Basis  
for the Fiscal Year Ended June 30, 2002

DISTRICTWIDE TOTAL

	<u>2002</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of Teachers	\$ 91,000	\$ 90,661	\$ 339
Other Salaries for Instruction	-	-	-
Purchased Professional and Technical Services	2,000	1,800	200
Other Purchased Services (400-500 series)	14,000	13,694	306
General Supplies	8,000	7,934	66
Textbooks	6,000	5,800	200
Other Objects	2,000	-	2,000
Total instruction	<u>123,000</u>	<u>119,889</u>	<u>3,111</u>
<b>Support services:</b>			
Salaries of Program Directors	-	-	-
Salaries of Supervisors of Instruction	-	-	-
Salaries of Other Professional Staff	-	-	-
Salaries of Secr. and Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	-	-	-
Purchased Professional - Educational Services	-	-	-
Other Purchased Professional Services	-	-	-
Purchased Technical Services	4,000	3,190	810
Rentals	3,000	1,000	2,000
Contr. Serv. - Trans. (Other Than Bet. Home & Sch.)	-	-	-
Travel	2,000	1,375	625
Other Purchased Services (400-500 Series)	-	-	-
Supplies & Materials	13,000	12,276	724
Other Objects	-	-	-
Total support services	<u>22,000</u>	<u>17,841</u>	<u>4,159</u>
<b>Facilities acquisition and const. serv.:</b>			
Buildings	-	-	-
Instructional Equipment	15,000	14,000	1,000
Noninstructional Equipment	-	-	-
Total facilities acquisition and const. serv.	<u>15,000</u>	<u>14,000</u>	<u>1,000</u>
<b>Contribution to Whole School Reform</b>	3,478,815	3,478,815	-
<b>Contribution to charter schools</b>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
<b>Total expenditures</b>	<u>\$ 3,673,815</u>	<u>\$ 3,665,545</u>	<u>\$ 8,270</u>

SUMMARY OF LOCATION TOTALS

			Line
	Total Revised 2001-02 DEPA Allocation	\$ 3,746,630	(1)
	Actual DEPA Carryover (June 30, 2001)	127,625	(2)
	Total DEPA Funds Available for 2001-02 Budget	3,874,255	(3)
	Less: 2001-02 Budgeted DEPA (Including prior year budgeted carryover)	(3,673,815)	(4)
	Available & Unbudgeted DEPA Funds as of June 30, 2002	200,440	(5)
	Add: 2001-02 Unexpended DEPA	8,270	(6)
	2002-03 Actual Carryover - DEPA	\$ 208,710	(7)
	2001-02 DEPA Carryover Budgeted in 2002-03	\$ 75,000	(8)

<u>Notes to Preparer</u>
a) Prepare all individual DEPA locations prior to completing this exhibit.
b) The Actual Carryover - DEPA must equal the the deferred revenue reflected on Schedule B.

ANYTOWN SCHOOL DISTRICT  
Special Revenue Fund  
Statement of Demonstrably Effective Program Aid  
Budgetary Basis  
for the Fiscal Year Ended June 30, 2002

	Program Code				
	115	117	2XX	999	Total
	Actual	Actual	Actual	Actual	Actual
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 89,206	\$ 1,455	\$ -	\$ -	\$ 90,661
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	1,800	-	-	1,800
Other Purchased Services (400-500 series)	-	13,040	654	-	13,694
General Supplies	7,934	-	-	-	7,934
Textbooks	5,800	-	-	-	5,800
Other Objects	-	-	-	-	-
<b>Total instruction</b>	<b>102,940</b>	<b>16,295</b>	<b>654</b>	<b>-</b>	<b>119,889</b>
<b>Support Services:</b>					
Salaries of Program Directors	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr. and Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	2,840	350	-	-	3,190
Rentals	-	1,000	-	-	1,000
Contr. Serv. - Trans. (Other Than Bet. Home & Sch.)	-	-	-	-	-
Travel	-	1,375	-	-	1,375
Other Purchased Services (400-500 Series)	-	-	-	-	-
Supplies & Materials	11,526	750	-	-	12,276
Other Objects	-	-	-	-	-
<b>Total support services</b>	<b>14,366</b>	<b>3,475</b>	<b>-</b>	<b>-</b>	<b>17,841</b>
<b>Facilities acquisition and const. serv.:</b>					
Buildings	-	-	-	-	-
Instructional Equipment	14,000	-	-	-	14,000
Noninstructional Equipment	-	-	-	-	-
<b>Total facilities acquisition and const. serv.</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
<b>Contribution to charter schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>
<b>Total expenditures</b>	<b>\$ 131,306</b>	<b>\$ 19,770</b>	<b>\$ 654</b>	<b>\$ 35,000</b>	<b>\$ 186,730</b>

Notes to Preparer

- a) Budgeted 2001-02 funds does not equal DEPA funds available -- resulting in Unbudgeted DEPA funds of \$142,625 as of June 30, 2002.
- b) Total unexpended/unencumbered as of June 30, 2002 is \$8,270 (\$195,000 - \$186,730).
- c) Total deferred revenue as of June 30, 2002 is the unbudgeted of \$142,625 plus the unexpended/unencumbered of \$8,270 for a total of \$150,895.
- d) Since the 2002-03 Actual Carryover is greater than the amount Budgeted in 2002-03, the District should consider revising its 2002-03 DEPA Budget.

CALCULATION OF BUDGET & CARRYOVER

	Line
2001-02 Revised DEPA Allocation (excluding ECPA)	\$ 267,815 (1)
Actual DEPA Carryover (June 30, 2001)	69,810 (2)
Total DEPA Funds Available for 2001-02 Budget	337,625 (3)
Less: 2001-02 Budgeted DEPA (Including prior year budgeted carryover)	(195,000) (4)
Available & Unbudgeted DEPA Funds as of June 30, 2002	142,625 (5)
Add: 2001-02 Unexpended DEPA	8,270 (6)
2002-03 Actual Carryover - DEPA	\$ 150,895 (7)
2001-02 DEPA Carryover Budgeted in 2002-03	\$ 75,000 (8)

ANYTOWN SCHOOL DISTRICT  
Special Revenue Fund  
Statement of Early Childhood Program Aid  
Budgetary Basis  
for the Fiscal Year Ended June 30, 2002

	<b>Total</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of Teachers	\$ 708,954	\$ 643,268	\$ 65,686
Other Salaries for Instruction	253,474	252,365	1,109
Purchased Professional and Technical Services	-	-	-
Other Purchased Services (400-500 series)	325,000	315,000	10,000
General Supplies	110,500	82,500	28,000
Textbooks	-	-	-
Other Objects	-	-	-
<b>Total instruction</b>	<b>1,397,928</b>	<b>1,293,133</b>	<b>104,795</b>
<b>Support services:</b>			
Salaries of Program Directors	-	-	-
Salaries of Supervisors of Instruction	-	-	-
Salaries of Other Professional Staff	-	-	-
Salaries of Secr. and Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	122,072	116,589	5,483
Purchased Professional - Educational Services	75,000	65,689	9,311
Other Purchased Professional Services	-	-	-
Purchased Technical Services	-	-	-
Rentals	-	-	-
Contr. Serv. - Trans. (Other Than Bet. Home & Sch.)	-	-	-
Travel	-	-	-
Other Purchased Services (400-500 Series)	-	-	-
Supplies & Materials	-	-	-
Other Objects	-	-	-
<b>Total support services</b>	<b>197,072</b>	<b>182,278</b>	<b>14,794</b>
<b>Facilities acquisition and const. serv.:</b>			
Instructional Equipment	185,000	163,273	21,727
Noninstructional Equipment	-	-	-
<b>Total facilities acquisition and const. serv.</b>	<b>185,000</b>	<b>163,273</b>	<b>21,727</b>
<b>Contribution to Whole School Reform</b>	<b>2,378,000</b>	<b>2,378,000</b>	<b>-</b>
<b>Contribution to Charter Schools</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>
<b>Total expenditures</b>	<b>\$ 4,333,000</b>	<b>\$ 4,191,684</b>	<b>\$ 141,316</b>

**CALCULATION OF BUDGET & CARRYOVER**

<b>Notes to Preparer</b>
a) The Actual ECPA carryover must equal the deferred revenue reflected on Schedule B.
b) Since the 2001-02 Actual Carryover is more than the amount Budgeted in 2002-03, the District may revise its 2002-03 ECPA Budget.

		Line
Total Revised 2001-02 ECPA Allocation	\$ 4,000,000	(1)
Add: Actual ECPA Carryover (June 30, 2001)	289,115	(2)
Add: Budgeted transfer from General Fund	155,000	(3)
Total ECPA Funds Available for 2001-02 Budget	4,444,115	(4)
Less: 2001-02 Budgeted ECPA (Including prior year budgeted carryover)	(4,333,000)	(5)
Available & Unbudgeted ECPA Funds as of June 30, 2002	111,115	(6)
Add: June 30, 2002 Unexpended ECPA	141,316	(7)
2002-03 Actual Carryover - ECPA	\$ 252,431	(8)
2001-02 ECPA Carryover Budgeted in 2002-03	\$ 170,000	(9)

**ANYTOWN SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Statement of Distance Learning Network Aid**  
**Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2002**

	<u>Total</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
<b>Support services:</b>			
Salaries of Program Directors	-	-	-
Salaries of Supervisors of Instruction	-	-	-
Salaries of Other Professional Staff	14,877	14,877	-
Salaries of Secr. and Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	-	-	-
Purchased Professional - Educational Services	-	-	-
Other Purchased Professional Services	-	-	-
Purchased Technical Services	-	-	-
Rentals	-	-	-
Contr. Serv. - Trans. (Other Than Bet. Home & Sch.)	-	-	-
Travel	-	-	-
Other Purchased Services (400-500 Series)	86,575	75,895	10,680
Supplies & Materials	21,548	21,548	-
Other Objects	-	-	-
<b>Total support services</b>	<u>123,000</u>	<u>112,320</u>	<u>10,680</u>
<b>Facilities acquisition and const. serv.:</b>			
Buildings	175,000	150,000	25,000
Instructional Equipment	100,000	100,000	-
Noninstructional Equipment	-	-	-
<b>Total facilities acquisition and const. serv.</b>	<u>275,000</u>	<u>250,000</u>	<u>25,000</u>
<b>Contribution to Whole School Reform</b>	<u>969,000</u>	<u>969,000</u>	<u>-</u>
<b>Contribution to charter schools</b>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<b>Total expenditures</b>	<u>\$ 1,384,500</u>	<u>\$ 1,348,820</u>	<u>\$ 35,680</u>

**Notes to Preparer**

- a) The Actual DLNA Carryover must equal the deferred revenue reflected on Schedule B.  
b) Since the 2002-03 Actual Carryover is greater than the amount Budgeted in 2002-03, the District should consider revising its 2002-03 DLNA Budget.

**CALCULATION OF BUDGET & CARRYOVER**

		Line
Total Revised 2001-02 Distance Learning Network Aid Allocation	\$ 1,398,925	(1)
Actual Distance Learning Network Aid Carryover (June 30, 2001)	56,785	(2)
Total Distance Learning Network Aid Available for 2001-02 Budget	1,455,710	(3)
Less: 2001-02 Budgeted Distance Learning Network Aid (Including prior year budgeted carryover)	(1,384,500)	(4)
Available & Unbudgeted DLNA Funds as of June 30, 2002	71,210	(5)
Add: 2001-02 Unexpended DLNA	35,680	(6)
2002-03 Actual Carryover - DLNA	<u>\$ 106,890</u>	(7)
2001-02 DLNA Carryover Budgeted in 2002-03	<u>\$ 35,000</u>	(8)

**ANYTOWN SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year ended June 30, 2002**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Period	Award Amount	June 30, 2001		
				(Accounts Receivable)	Deferred Revenue	Due to Grantor
U.S. Department of Education-Passed-Through State Department of Education						
Title I 2001-2002	84.010	9/1/2001 - 8/31/2002	\$ 3,070,000	\$ -	\$ -	\$ -
Title I 2000-2001	84.010	9/1/2000 - 8/31/2001	2,170,000	-	53,026	-
Title II 2001-2002	84.281	9/1/2001 - 8/31/2002	2,003,000	-	-	-
Title II 2000-2001	84.281	9/1/2000 - 8/31/2001	1,278,000	-	31,641	-
Title IV 2001-2002	84.186	9/1/2001 - 8/31/2002	1,614,000	-	-	-
Title IV 2000-2001	84.186	9/1/2000 - 8/31/2001	914,000	-	36,026	-
Title VI 2001-2002	84.151	9/1/2001 - 8/31/2002	1,523,000	-	-	-
Title VI 2000-2001	84.151	9/1/2000 - 8/31/2001	948,000	-	29,633	-
Class Size Reduction 2001-2002	84.340	9/1/2001 - 8/31/2002	539,300	-	-	-
Class Size Reduction 2000-2001	84.340	9/1/2000 - 8/31/2001	484,300	-	7,564	-
Total Federal Awards						



Carryover/ (Walkover) Amount	June 30, 2002						
	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue	Due to Grantor
\$ -	\$ 3,070,000	\$ 3,023,844	\$ -	\$ -	\$ -	\$ 46,156	\$ -
-	-	53,026	-	-	-	-	-
-	2,003,000	1,979,297	-	-	-	23,703	-
-	-	31,641	-	-	-	-	-
-	1,614,000	1,609,737	-	-	-	4,263	-
-	-	36,026	-	-	-	-	-
-	1,523,000	1,500,690	-	-	-	22,310	-
-	-	29,633	-	-	-	-	-
-	539,300	528,110	-	-	-	11,190	-
-	-	7,564	-	-	-	-	-
		<u>\$ 8,799,568</u>			<u>\$ -</u>	<u>\$ 107,622</u>	<u>\$ -</u>

**ANYTOWN SCHOOL DISTRICT**  
**Schedule of Expenditures of State Financial Assistance**  
**for the Fiscal Year ended June 30, 2002**

				June 30, 2001		
State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	(Accounts Receivable)	Deferred Revenue	Due to Grantor
State Department of Education						
Demonstrably Effective Program Aid	495-034-5064-002	7/1/2001 - 6/30/2002	\$ 3,746,630	\$ -	\$ -	\$ -
Demonstrably Effective Program Aid	495-034-5064-002	7/1/2000 - 6/30/2001	4,523,000	-	127,625	-
Early Childhood Program Aid	495-034-5120-005	7/1/2001 - 6/30/2002	4,000,000	-	-	-
Early Childhood Program Aid	495-034-5120-005	7/1/2000 - 6/30/2001	9,690,830	-	289,115	-
Distance Learning Network Aid	100-034-5120-348	7/1/2001 - 6/30/2002	1,398,925	-	-	-
Distance Learning Network Aid	100-034-5120-348	7/1/2000 - 6/30/2001	1,169,000	-	56,785	-
Total State Awards						

(a) 2001-02 Actual ECPA Expenditures less 2001-02 Budgeted Transfer from the General Fund

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2002		
					(Accounts Receivable)	Deferred Revenue	Due to Grantor
\$ 127,625 (127,625)	\$ 3,746,630 -	\$ 3,665,545 -	\$ - -	\$ - -	\$ - -	\$ 208,710 -	\$ - -
289,115 (289,115)	4,000,000 -	4,036,684 (a) -	- -	- -	- -	252,431 -	- -
56,785 (56,785)	1,398,925 -	1,348,820 -	- -	- -	- -	106,890 -	- -
		<u>\$ 9,051,049</u>			<u>\$ -</u>	<u>\$ 568,031</u>	<u>\$ -</u>

***ANYTOWN SCHOOL DISTRICT***

Notes to Schedules of Expenditures of Awards and Financial Assistance

June 30, 2002

**3. Relationship to General Purpose Financial Statements**

Amounts reported in the accompanying schedules agree with amounts reported in the Board's general purpose financial statements. The general purpose financial statements present the special revenue fund on both a GAAP basis and a budgetary basis. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. See Note 1(D) to the Board's general purpose financial statements for a reconciliation of the budgetary basis to the GAAP basis of accounting for the special revenue fund. Federal and state award revenues, including those contributed to WSR, are reported in the Board's general purpose financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General fund	\$ 8,702,998	\$ 14,155,704	\$ 22,858,702
Special revenue fund	-	2,379,434	2,379,434
Total financial award revenues	<u>\$ 8,702,998</u>	<u>\$ 16,535,138</u>	<u>\$ 25,238,136</u>

***ANYTOWN SCHOOL DISTRICT***

Notes to Schedules of Expenditures of Awards and Financial Assistance

June 30, 2002

**7. Schoolwide Program Funds**

Schoolwide programs are not separate Federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the district.

Program	Total
Title I, Part A of ESEA: Helping Disadvantaged Children	\$ 3,076,870
Title II of ESEA: Eisenhower Professional Development	2,010,938
Title IV of ESEA: Safe and Drug-Free Schools and Communities	1,645,763
Title VI of ESEA: Innovative Education Programs	1,530,323
Class Size Reduction	535,674
Total	<u>\$ 8,799,568</u>

### Sample Excess Surplus Calculation for Anytown School District

#### Calculation A: 2% Excess Surplus:

**Districts receiving additional Abbott v. Burke state aid in 2001-02 or 2002-03 are required to complete this calculation using 2% on line A10.**

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$81,402,651	(A)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	<u>\$ 8,702,998</u>	(A1)
2001-02 Adjusted General Fund & Other State Expenditures [(A)-(A1)]	\$72,699,653	(A2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 2,411,389	(A3)
Assets Acquired Under Capital Leases: General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit B-4	<u>\$ 500,000</u>	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases: Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit B-4	<u>\$ 200,000</u>	(A5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit B-5	60.30%	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	<u>\$ 120,600</u>	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	<u>\$ 620,600</u>	(A8)
Adjusted 2001-02 General Fund Expenditures [(A2)-(A3)-(A8)]	\$69,667,664	(A9)
2% of Adjusted 2001-02 General Fund Expenditures [(A9) times .02]	<u>\$ 1,393,353</u>	(A10)
Enter Greater of (A10) or \$75,000	\$ 1,393,353	(A11)
Increased by: Allowable Adjustment *	\$ 0	(K)
Maximum Unreserved/Undesignated Fund Balance [(A11)+(K)]	<u>\$ 1,393,353</u>	(M)

- B. 6% Calculation of Excess Surplus (2001-02 expenditures of \$100 million or less – line (B9)) (This calculation is not to be completed by districts that received additional Abbott v. Burke state aid in 2001-02 or will receive additional Abbott v. Burke state aid in 2002-03.)

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$ _____	(B)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	\$ _____	(B1)
2001-02 Adjusted General Fund & Other State Expenditures [(B)-(B1)]	\$ _____	(B2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ _____	(B3)
Assets Acquired Under Capital Leases: General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit B-4	\$ _____	(B4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases: Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit B-4	\$ _____	(B5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit B-5	_____ %	(B6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(B5)*(B6)]	\$ _____	(B7)
Total Assets Acquired Under Capital Leases [(B4)+(B7)]	\$ _____	(B8)
Adjusted 2001-02 General Fund Expenditures [(B2)-(B3)-(B8)]	\$ _____	(B9)
6% of Adjusted 2001-02 General Fund Expenditures [(B9) times .06]	\$ _____	(B10)
Enter Greater of (B10) or \$75,000	\$ _____	(B11)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unreserved/Undesignated Fund Balance [(B11)+(K)]	\$ _____	(M)

- C. 6% Calculation of Excess Surplus (2001-02 expenditures greater than \$100 million – line (C9)) (This calculation is not to be completed by districts that received additional Abbott v. Burke state aid in 2001-02 or will receive additional Abbott v. Burke state aid in 2002-03.)

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$ _____	(B)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	\$ _____	(B1)
2001-02 Adjusted General Fund & Other State Expenditures [(C)-(C1)]	\$ _____	(B2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ _____	(B3)
Assets Acquired Under Capital Leases: General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit B-4	\$ _____	(B4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases: Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit B-4	\$ _____	(B5)
Combined General Fund & State Resources Contribution % of Fund 15 Resources Reported on Exhibit B-5	_____ %	(B6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(B5)*(B6)]	\$ _____	(B7)
Total Assets Acquired Under Capital Leases [(B4)+(B7)]	\$ _____	(B8)
Adjusted 2001-02 General Fund Expenditures [(B2)-(B3)-(B8)]	\$ _____	(B9)
2001-02 General Fund Expenditures in Excess of \$100 Million [(B9) minus \$100,000,000]	\$ _____	(B10)
3% of General Fund Expenditures in Excess of \$100 Million [(B10) times .03]	\$ _____	(B11)
(B11) Plus \$6,000,000	\$ _____	(B12)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unreserved/Undesignated Fund Balance [(B12)+(K)]	\$ _____	(M)



SECTION 2:

Total General Fund – Fund Balances at June 30, 2002	\$ 8,362,260	(C)
Decreased by:		
Reserved for Encumbrances	89,652	(C1)
Legally Restricted – Designated for Subsequent Year's Expenditures	\$ 598,698	(C2)
Excess Surplus – Designated for Subsequent Year's Expenditures **	\$ -	(C3)
Other Reserved Fund Balances	\$ -	(C4)
Unreserved – Designated for Subsequent Year's Expenditures	\$ -	(C5)
Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$7,673,910 (U)

SECTION 3:

Reserved Fund balance – Excess Surplus \*\*\*[(U)-(M)] IF NEGATIVE ENTER -0- \$6,280,557 (E)

***Recapitulation of Excess Surplus as of June 30, 2002***

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures **	\$ -	(C3)
Reserved Excess Surplus *** [(E)]	\$6,280,557	(E)
Total [(C3) + (E)]	\$6,280,557	(D)

\* This adjustment line (as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10) and Extraordinary Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid.)

**Detail of Allowable Adjustments**

Impact Aid	\$ -	(H)
Sale & Lease-back	\$ -	(I)
Extraordinary Aid	\$ -	(J)
Total Adjustments [(H)+(I)+(J)]	\$ -	(K)

\*\* This amount represents the June 30, 2001 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025. Districts receiving additional Abbott v. Burke state aid in 2001-02 were required to budget June 30, 2001 excess surplus in 2001-02. If the district received additional Abbott v. Burke state aid in 2001-02, there should be no entry on this line.

\*\*\* Amount must agree with the June 30, 2002 CAFR and Audit Summary Worksheet Line 10024. Abbott districts receiving additional Abbott v. Burke state aid in 2002-03 must budget excess surplus generated at June 30, 2002 in 2002-03.

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**TPAF**

***TPAF AND FICA REIMBURSEMENT FOR WSR SCHOOLS***

*N.J.S.A.* 18A:66-90 requires each public employer (school district) to reimburse the State for the amount of TPAF and social security contributions paid by the State on behalf of the district for contractual teacher salaries charged to federally funded programs. This reimbursement, together with supporting documentation prescribed by the Director of Pensions, must be remitted to the Department of Education within 90 days after the close of the fiscal year.

The implementation of WSR, and the blending of federal, state and local funds in the school-based budget recorded in Fund 15, necessitates a calculation of the salary amounts paid in Fund 15, which are attributable to federal sources. This calculation is necessary to enable the school district to remit the correct amount of funds to the Department of Education. This calculation pertains to first, second, mid-year second and third cohort schools for the year ended June 30, 2002 and is detailed below.

Procedures to Calculate TPAF and Employer Share of Social Security & Medicare Charged to Federal Programs in a WSR School to be Remitted to the Department of Education in Compliance with *N.J.S.A.* 18A:66-90

- 1.) Perform a payroll sort from the district's payroll system, by school, detailing the teachers at each school and each teacher's contracted salaries paid during the year. (This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments.) This amount should be broken out between salaries paid from July 1, 2001 through December 31, 2001 and salaries paid from January 1, 2002 through June 30, 2002. Salaries paid for the calendar year ended December 31, 2001 will also be needed to calculate the social security and Medicare portions of FICA salaries over and under \$80,400 for the 2001 calendar year.
- 2.) The total fiscal year contractual salaries must then be broken down by calendar year to determine the amount paid which is less than or equal to \$80,400 for the 2001 calendar year; the amount which exceeds \$80,400 for the 2001 calendar year; the amount paid which is less than or equal to \$84,900 for the 2002 calendar year; the amount which exceeds \$84,900 for the 2002 calendar year. This information is necessary to calculate the social security and Medicare portions of FICA. This is most easily accomplished by sorting the information into two columns for each calendar year and totaling the columns.
- 3.) The amounts determined in 2.) above need to be accumulated and multiplied by the Title 1 percentage calculated on the current year *Statement of Expenditures Allocated by Resource Type* to determine the Title 1 proportionate share of salaries. The amounts determined in 2.) above then need to be accumulated and multiplied by the "all other federal programs" rate to determine the all other federal programs proportionate share of salaries. The all other federal programs rate is the sum of the percentages calculated on the current year *Statement of Expenditures Allocated by Resource Type* for all federal programs excluding Title 1.
- 4.) The reimbursement amounts will also need to be calculated at the school level to enable the reimbursements to be recorded in the individual school's Fund 15. The social security, Medicare and TPAF rates are then applied to the salary amounts determined in steps two and three above to calculate the social security, Medicare and TPAF reimbursements due to the Department of Education for each WSR school.
- 5.) Steps one through four need to be performed for each school.
- 6.) The federal program salaries calculated for each school in steps one through five will then be entered onto the worksheet entitled *WSR Reimbursement Calculation to Comply with N.J.S.A. 18A:66-90* in the applicable column and should be included in the salary amounts reported on the reimbursement

form entitled, *Reimbursement to State of New Jersey – N.J.S.A. 18A:66-90*. The district should retain the worksheet and the individual school calculations as supporting documentation of the WSR salaries included in the amounts reported on the reimbursement form. The district's public school accountant will need to verify these calculations prior to signing off on the reimbursement form.

WSR TPAF and FICA Calculation to Comply with NJSA 18A:66-90											
School	Title 1 Salaries		All Other Federal Program Salaries		Title 1 Salaries		All Other Federal Program Salaries		Contractual Salaries for TPAF Reimbursement	Total Reimbursement due DOE related to WSR	
	<=\$80,400	>\$80,400	<=\$80,400	>\$80,400	<=\$84,900	>\$84,900	<=\$84,900	>\$84,900			
Lincoln	20,436	22	42,232	46	21,686	0	44,815	0	129,237	9,883	
Washington	51,001	860	57,493	969	54,973	0	61,970	0	227,266	17,272	
Jefferson	56,813	993	49,689	869	61,275	0	53,592	0	223,231	16,962	
Roosevelt	53,775	341	83,918	532	57,363	0	89,518	0	285,447	21,783	
Bonneville	62,048	1,679	132,388	3,582	67,551	0	144,128	0	411,376	31,144	
Bennion	32,651	883	191,897	5,192	35,546	0	208,914	0	475,084	0	
Beacon Heights	64,191	1,737	135,483	3,666	69,883	0	147,497	0	422,456	0	
Totals	340,915	6,515	693,100	14,856	368,277	0	750,434	0	2,174,096	97,044	
Rates	7.65%	1.45%	7.65%	1.45%	7.65%	1.45%	7.65%	1.45%	0.00%		
Total Due	26,080	94	53,022	215	28,173	0	57,409	0	0	164,993	*
* The amount reported in this field is to be inserted into Column 6, Row C on the form entitled "REIMBURSEMENT TO STATE OF NEW JERSEY - NJSA 18A:66-90".											

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
School: Lincoln								
Salaries for the Calendar Year 2001					Salaries for the Calendar Year 2002			
Teacher Name	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 ≤ \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 ≤ \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 > \$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Jane Doe	69,226	36,690	36,690		38,891	38,891		75,581
John Smith	15,327	8,123	8,123		8,611	8,611		16,734
Dave Jones	15,363	8,142	8,142		8,631	8,631		16,773
Brenda Williams	80,645	42,742	42,497	245	45,306	45,306		88,048
Susan Smith	65,326	34,623	34,623		36,700	36,700		71,323
Nancy Scott	15,894	8,424	8,424		8,929	8,929		17,353
Pat Bossio	23,695	12,558	12,558		13,312	13,312		25,870
Cindy Martin	40,659	21,549	21,549		22,842	22,842		44,391
Frank Dennis	46,958	24,888	24,888		26,381	26,381		51,269
Bruce Johnson	47,859	25,365	25,365		26,887	26,887		52,252
Totals (Line A)	420,952	223,105	222,860	245	236,491	236,491	0	459,595
Title 1 Rate * (Line B)		9.17%	9.17%	9.17%	9.17%	9.17%	9.17%	
Title 1 Salaries (Line A*Line B)		20,459	20,436	22	21,686	21,686	0	42,145
Other Federal Programs Rate * (Line D)		18.95%	18.95%	18.95%	18.95%	18.95%	18.95%	
Other Federal Programs Salaries (Line A*Line D)		42,278	42,232	46	44,815	44,815	0	87,093
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		62,737	62,668	69	66,501	66,501	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	4,794	1	0	5,087	0	9,883
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
<b>School: Washington</b>								
Teacher Name	Salaries for the Calendar Year 2001				Salaries for the Calendar Year 2002			
	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001 ≤ \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 ≤ \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 > \$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Brian Smith	54,632	28,955	28,955		30,692	30,692		59,647
Marc Williams	53,698	28,460	28,460		30,168	30,168		58,627
Lisa Jones	54,789	29,038	29,038		30,780	30,780		59,819
Susan Johnson	52,369	27,756	27,756		29,421	29,421		57,176
Jenna Mutnick	85,697	45,419	40,122	5,297	48,145	48,145		93,564
Bill Anderson	69,321	36,740	36,740		38,945	38,945		75,685
Janet Arnold	56,985	30,202	30,202		32,014	32,014		62,216
Barbara Pfeifer	81,658	43,279	42,021	1,258	45,875	45,875		89,154
Patricia Immordino	75,326	39,923	39,923		42,318	42,318		82,241
Jim Smith	73,254	38,825	38,825		41,154	41,154		79,979
Bruce Johnson	63,526	33,669	33,669		35,689	35,689		69,358
John Jones	24,563	13,018	13,018		13,799	13,799		26,818
Totals (Line A)	745,818	395,284	388,729	6,555	419,001	419,001	0	814,284
Title 1 Rate * (Line B)		13.12%	13.12%	13.12%	13.12%	13.12%	13.12%	
Title 1 Salaries (Line A*Line B)		51,861	51,001	860	54,973	54,973	0	106,834
Other Federal Programs Rate * (Line D)		14.79%	14.79%	14.79%	14.79%	14.79%	14.79%	
Other Federal Programs Salaries (Line A*Line D)		58,462	57,493	969	61,970	61,970	0	120,433
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		110,323	108,494	1,830	116,943	116,943	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	8,300	27	0	8,946	0	17,272
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								



School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
School: <b>Jefferson</b>								
	Salaries for the Calendar Year 2001				Salaries for the Calendar Year 2002			
Teacher Name	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 ≤ \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 ≤ \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 > \$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Dave Smith	85,569	45,352	40,183	5,169	48,073	48,073		93,424
Julia Carbone	75,963	40,260	40,260		42,676	42,676		82,936
John Alessio	54,693	28,987	28,987		30,727	30,727		59,714
Juan Santiago	53,269	28,233	28,233		29,927	29,927		58,159
Kristen Jones	55,698	29,520	29,520		31,291	31,291		60,811
Brenda Rudolph	63,985	33,912	33,912		35,947	35,947		69,859
James Brooks	58,942	31,239	31,239		33,114	33,114		64,353
Kevin Johnson	56,742	30,073	30,073		31,878	31,878		61,951
Jeffrey French	26,985	14,302	14,302		15,160	15,160		29,462
Karl Franks	35,629	18,883	18,883		20,016	20,016		38,900
Totals (Line A)	567,475	300,762	295,593	5,169	318,807	318,807	0	619,569
Title 1 Rate * (Line B)		19.22%	19.22%	19.22%	19.22%	19.22%	19.22%	
Title 1 Salaries (Line A*Line B)		57,806	56,813	993	61,275	61,275	0	119,081
Other Federal Programs Rate * (Line D)		16.81%	16.81%	16.81%	16.81%	16.81%	16.81%	
Other Federal Programs Salaries (Line A*Line D)		50,558	49,689	869	53,592	53,592	0	104,150
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		108,364	106,502	1,862	114,866	114,866	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	8,147	27	0	8,787	0	16,962
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
School: Roosevelt								
	Salaries for the Calendar Year 2001				Salaries for the Calendar Year 2002			
Teacher Name	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 <= \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 <= \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 >\$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
John Doe	38,695	20,508	20,508		21,739	21,739		42,247
Dave Maher	26,694	14,148	14,148		14,997	14,997		29,145
Joann Smith	75,956	40,257	40,257		42,672	42,672		82,929
Laura Jones	72,369	38,356	38,356		40,657	40,657		79,012
Marc Williams	68,956	36,547	36,547		38,739	38,739		75,286
Lisa Jones	66,218	35,096	35,096		37,201	37,201		72,297
Susan Johnson	55,639	29,489	29,489		31,258	31,258		60,747
Frank Davis	53,265	28,230	28,230		29,924	29,924		58,155
Michael Marks	54,897	29,095	29,095		30,841	30,841		59,937
Jennifer Donalds	80,921	42,888	42,367	521	45,461	45,461		88,350
Michelle Dennis	82,136	43,532	41,796	1,736	46,144	46,144		89,676
Totals (Line A)	675,746	358,145	355,888	2,257	379,634	379,634	0	737,779
Title 1 Rate * (Line B)		15.11%	15.11%	15.11%	15.11%	15.11%	15.11%	
Title 1 Salaries (Line A*Line B)		54,116	53,775	341	57,363	57,363	0	111,478
Other Federal Programs Rate * (Line D)		23.58%	23.58%	23.58%	23.58%	23.58%	23.58%	
Other Federal Programs Salaries ( Line A*Line D)		84,450	83,918	532	89,518	89,518	0	173,968
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		138,566	137,693	873	146,880	146,880	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	10,534	13	0	11,236	0	21,783
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
<b>School: Bonneville</b>								
Teacher Name	Salaries for the Calendar Year 2001				Salaries for the Calendar Year 2002			
	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 ≤ \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 ≤ \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 > \$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Dave Smith	89,569	47,472	38,303	9,169	50,320	50,320		97,791
Julia Carbone	75,963	40,260	40,260		42,676	42,676		82,936
John Alessio	54,693	28,987	28,987		30,727	30,727		59,714
Juan Santiago	53,269	28,233	28,233		29,927	29,927		58,159
Kristen Jones	55,698	29,520	29,520		31,291	31,291		60,811
Brenda Rudolph	63,985	33,912	33,912		35,947	35,947		69,859
Janet Arnold	56,985	30,202	30,202		32,014	32,014		62,216
Barbara Pfeifer	81,965	43,441	41,876	1,565	46,048	46,048		89,489
Patricia Immordino	75,326	39,923	39,923		42,318	42,318		82,241
Jim Smith	73,254	38,825	38,825		41,154	41,154		79,979
Bruce Johnson	63,526	33,669	33,669		35,689	35,689		69,358
John Jones	24,563	13,018	13,018		13,799	13,799		26,818
Totals (Line A)	768,796	407,462	396,728	10,734	431,910	431,910	0	839,371
Title 1 Rate * (Line B)		15.64%	15.64%	15.64%	15.64%	15.64%	15.64%	
Title 1 Salaries (Line A*Line B)		63,727	62,048	1,679	67,551	67,551	0	131,278
Other Federal Programs Rate * (Line D)		33.37%	33.37%	33.37%	33.37%	33.37%	33.37%	
Other Federal Programs Salaries (Line A*Line D)		135,970	132,388	3,582	144,128	144,128	0	280,098
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		199,697	194,436	5,261	211,679	211,679	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	14,874	76	0	16,193	0	31,144
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
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***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
<b>School: Bennion</b>								
Salaries for the Calendar Year 2001					Salaries for the Calendar Year 2002			
Teacher Name	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 <= \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 <= \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 >\$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Dave Jones	89,569	47,472	38,303	9,169	50,320	50,320		97,791
Julia Smith	75,963	40,260	40,260		42,676	42,676		82,936
John Brown	54,693	28,987	28,987		30,727	30,727		59,714
Juan Mendez	53,269	28,233	28,233		29,927	29,927		58,159
Kristen Williams	55,698	29,520	29,520		31,291	31,291		60,811
Brenda Sullivan	63,985	33,912	33,912		35,947	35,947		69,859
Janet Ashland	56,985	30,202	30,202		32,014	32,014		62,216
Barbara Ross	81,965	43,441	41,876	1,565	46,048	46,048		89,489
Patricia Henry	75,326	39,923	39,923		42,318	42,318		82,241
Jim Gorman	73,254	38,825	38,825		41,154	41,154		79,979
Bruce Jennings	63,526	33,669	33,669		35,689	35,689		69,358
John Hoyer	24,563	13,018	13,018		13,799	13,799		26,818
Totals (Line A)	768,796	407,462	396,728	10,734	431,910	431,910	0	839,371
Title 1 Rate * (Line B)		8.23%	8.23%	8.23%	8.23%	8.23%	8.23%	
Title 1 Salaries (Line A*Line B)		33,534	32,651	883	35,546	35,546	0	69,080
Other Federal Programs Rate * (Line D)		40.14%	40.14%	40.14%	40.14%	40.14%	40.14%	
Other Federal Programs Salaries ( Line A*Line D)		163,555	159,247	4,309	173,369	173,369	0	336,924
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		197,089	191,897	5,192	208,914	208,914	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	14,680	75	0	15,982	0	30,737
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								

School-based Calculation of Title 1 and All Other Federal Program Salaries to Calculate DOE Reimbursement in Compliance with NJSA 18A:66-90 **								
<b>School: Beacon Heights</b>								
Salaries for the Calendar Year 2001					Salaries for the Calendar Year 2002			
Teacher Name	Total Contractual Salaries Paid for the Year Ended December 31, 2001	Total Contractual Salaries Paid from July 1, 2001 through December 31, 2001	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 <= \$80,400 ***	Portion of Total Contractual Salaries Paid from July 1, 2001 - December 31, 2001 > \$80,400 ****	Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 <= \$84,900 *****	Portion of Total Contractual Salaries Paid from January 1, 2002 through June 30, 2002 >\$84,900 *****	Total Contractual Salaries Paid from July 1, 2001 through June 30, 2002
Dave Bossio	89,569	47,472	38,303	9,169	50,320	50,320		97,791
Julia Chiaratti	75,963	40,260	40,260		42,676	42,676		82,936
John Angeloni	54,693	28,987	28,987		30,727	30,727		59,714
Juan Santiago	53,269	28,233	28,233		29,927	29,927		58,159
Kristen Brown	55,698	29,520	29,520		31,291	31,291		60,811
Brenda Rendy	63,985	33,912	33,912		35,947	35,947		69,859
Janet Amish	56,985	30,202	30,202		32,014	32,014		62,216
Barbara Pizer	81,965	43,441	41,876	1,565	46,048	46,048		89,489
Patricia Innes	75,326	39,923	39,923		42,318	42,318		82,241
Jim Sunn	73,254	38,825	38,825		41,154	41,154		79,979
Bruce Jones	63,526	33,669	33,669		35,689	35,689		69,358
John Jetson	24,563	13,018	13,018		13,799	13,799		26,818
Totals (Line A)	768,796	407,462	396,728	10,734	431,910	431,910	0	839,371
Title 1 Rate * (Line B)		16.18%	16.18%	16.18%	16.18%	16.18%	16.18%	
Title 1 Salaries (Line A*Line B)		65,927	64,191	1,737	69,883	69,883	0	135,810
Other Federal Programs Rate * (Line D)		34.15%	34.15%	34.15%	34.15%	34.15%	34.15%	
Other Federal Programs Salaries ( Line A*Line D)		139,148	135,483	3,666	147,497	147,497	0	286,645
Total Title 1 & Other Federal Program Salaries (Line C + Line E)		205,075	199,673	5,402	217,380	217,380	0	
Rates		0.00%	7.65%	1.45%	0.00%	7.65%	1.45%	
Reimbursements by School		0	15,275	78	0	16,630	0	31,983
* Rates are obtained from the current year <i>Statement of Expenditures Allocated by Resource Type</i> for the applicable school.								
** This calculation needs to be completed for each First, Second, Mid-Year Second and Third Cohort WSR School in 2001-02.								
*** The amount reported in this column for each employee is the salary paid between July 1, 2001 and December 31, 2001, which when added to the salary paid to that employee during the period of January 1, 2001 through June 30, 2001 will not exceed \$80,400. Any amount resulting in salary in excess of \$80,400 should be reported in the next column.								
**** Any amounts paid from July 1, 2001 through December 31, 2001, causing the employee salary for the calendar year 2001 to exceed \$80,400 should be reported in this column.								
***** The amount reported in this column for each employee is the salary paid between January 1, 2002 and June 30, 2002, which does not exceed \$84,900. Any amount resulting in salary in excess of \$84,900 should be reported in the next column.								
***** Any amounts paid from January 1, 2002 through June 30, 2002 in excess of \$84,900 should be reported in this column.								



State of New Jersey

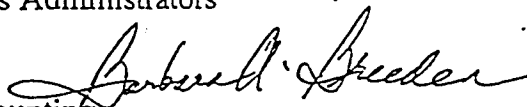
DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

JAMES E. MCGREEVEY  
Governor

WILLIAM L. LIBRERA  
Commissioner

January 31, 2002

TO: Board Secretaries/Business Administrators

FROM: Barbara Breeden, Director   
Office of Budget and Accounting

SUBJECT: Federal Programs: Pension and Social Security Reimbursement to  
State of New Jersey for Contributions Paid by the State

The Department of Education has been notified by the Division of Pensions & Benefits that the state payment to the Teacher's Pension and Annuity Fund for Fiscal Year 2001-02 is 3.92%.

The reporting form for all federal programs will be mailed to your district during July 2002. The form will show the 2001-02 pension rate of 3.92% and social security rate for calendar year 2001 of 7.65% of the first \$80,400 and 1.45% for gross wages in excess of \$80,400. For calendar year 2002 the rate is 7.65% of the first \$84,900 and 1.45% for gross wages in excess of \$84,900.

In accordance with N.J.S.A. 18A:66-90 the above rates must be used when budgeting for all federal programs for FY 2002.

Your school district will be notified by the Public Employees' Retirement System if a payment is due for P.E.R.S. members.

Please disseminate this information to your program directors so that the necessary budget revisions can be made prior to June 30, 2002.

BAB/mm:Fedreimbursement

c: County Office  
M. Luciano  
M. DeYoung  
F. Auleta  
A. Runowicz

TPAF-11

[www.nj.gov/education](http://www.nj.gov/education)

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State of New Jersey

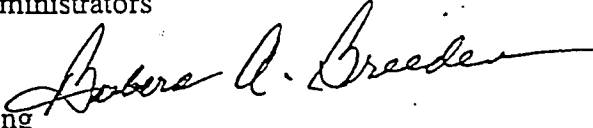
DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

JAMES E. MCGREEVEY  
Governor

WILLIAM L. LIBRERA  
Commissioner

April 2, 2002

TO: Board Secretaries/Business Administrators

FROM: Barbara Breeden, Director  
Office of Budget and Accounting 

SUBJECT: Federal Programs: Pension and Social Security Reimbursement to  
State of New Jersey for Contributions Paid by the State

The Department of Education has been notified by the Division of Pensions & Benefits of a change in the rate for the state payment to the Teacher's Pension and Annuity Fund for Fiscal Year 2001-02 from 3.92% to 0.00%.

Rates for Social Security remain the same as outlined in my memo of January 31, 2002 a copy of which is attached.

Your school district will be notified by the Public Employees' Retirement System if a payment is due for P.E.R.S. members.

Please disseminate this information to your program directors so that the necessary budget revisions can be made prior to June 30, 2002.

BAB/mm:Fedreimbursement

c: County Office  
S. Martz  
F. Auleta  
A. Runowicz

TPAF-12

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# **AUDIT PROCEDURES**



## PROCEDURES FOR AUDITING FUND 15 EXPENDITURES

### Introduction/Overview of Fund 15/Schoolwide Program Status

As a result of the May 21, 1998 Abbott v. Burke Supreme Court decision, each Abbott school district is required by the 2001-02 school year to implement WSR in each of its elementary schools. Beginning with the 1999-2000 budget, Abbott school districts were required to submit school-based budgets for their schools included in the first cohort for implementation of WSR in addition to their districtwide budget for all other appropriations. Second cohort schools were required to begin submitting school-based budgets in 2000-01. Mid-year second and third cohort schools were required to submit school-based budgets in 2001-02.

This addendum addresses audit and reporting issues specific to Abbott school districts implementing WSR and preparing school-based budgets, specifically first, second, mid-year second and third cohort schools. The reporting requirements in this addendum do not apply to mid-year third cohort schools in 2001-02, but will apply to those schools in the year they implement WSR.

The requirement for school-based budgeting has necessitated the creation of a Blended Resource Fund (Fund 15) for the school-level data. Due to this change, the general fund in an Abbott school district includes Funds 11 –13, which collectively represent the operating fund of the district and a Fund 15 for each WSR school. Fund 15 is school-level accounting while Funds 11 – 13 are district-level data.

Fund 15 expenditures are funded by various revenue sources and cannot be specifically identified to a particular revenue source. The Improving America's Schools Act (IASA), Title 1, Part A permits combining/blending of federal funds if a school is operating a Title 1 schoolwide program. If a school is not operating a Title 1 schoolwide program, but is operating a Title 1, Targeted Assistance Program, federal funds cannot be combined and must be tracked and accounted for separately. In New Jersey, the blending of state and local resources with federal resources in a schoolwide program in Abbott school districts is permitted by *N.J.A.C. 6A:24-4.4(a)4*. *N.J.A.C. 6A:24-4.4(a)4* states, "Except where prohibited by Federal law, all local, State and Federal funds shall be considered general funds available for WSR activities, notwithstanding any restrictions that would otherwise apply."

It is important that auditors are cognizant of the federal laws permitting blending of federal resources, particularly the Improving America's Schools Act (IASA), Title I, Part A. The United States Department of Education website ([www.ed.gov](http://www.ed.gov)) provides written guidance, program ideas and audit information. The details of the Improving America's Schools Act can be found at [www.ed.gov/legislation/ESEA](http://www.ed.gov/legislation/ESEA). Specific Title 1 information can be found at [www.ed.gov/legislation/ESEA/Title1](http://www.ed.gov/legislation/ESEA/Title1). The State of New Jersey Department of Education website contains a resource document, which should be referenced by Abbott school district personnel and their auditors, "Frequently Asked Questions - Title 1 - Schoolwide Programs Specific to Abbott Districts." This document can be found at [www.state.nj.us/njded/grants/entitlement/title1/faqabbott2.shtml](http://www.state.nj.us/njded/grants/entitlement/title1/faqabbott2.shtml).

An overview of the basics of a schoolwide program, including the federal program funds that can be blended in a schoolwide program, is presented as part of this document in the section entitled "Schoolwide Programs."

**Only eligible Title I schools receiving Title I funds may operate schoolwide programs.**

**Abbott school districts, which do not have approved Title 1 schoolwide program status, are not permitted to blend federal funds**, but are required to blend certain state and local funds as permitted by *N.J.A.C. 6A:24-4.4(a)4*. The allocations and reporting requirements detailed in this document should be applied to the blended state and local resources in Fund 15 in schools that do not have schoolwide status in the same manner as they are applied to the blended federal, state and local resources in schools that do have schoolwide status.

The WSR plan must identify the federal, state, and local programs that are to be combined and the resources to be used to support the WSR program. The auditor should review the individual WSR plans to identify which funds each school identified as funds to be combined to support the WSR program. A school must be operating an approved Title 1 schoolwide program in order to blend federal funds with state and local funds. If a school does not have approved schoolwide status, the school can only blend state and local funds in their school-based budgets. The federal Department of Education's current interpretation of "combining" funds is the use of a single accounting code for the schoolwide programs. This is accomplished in New Jersey by requiring all WSR schools to record school-based budget expenditures in Fund 15. Funds are viewed as combined at the time they are expended from a particular program account for a WSR program expense.

### Auditor Testing Requirements

#### OMB A-133 Compliance & Reporting:

A WSR program is not a separate federal program as defined in OMB A-133, or a separate State program. Therefore, expenditures incurred in WSR programs must be included in the total expenditures of the program contributing the funds when determining Type A and Type B Programs for Single Audit testing selection determination. Since schoolwide programs are not separate federal programs as defined in OMB Circular A-133, amounts used in schoolwide programs should be included in the total expenditures of the program contributing the funds when determining Type A Programs and in the *Schedule of Expenditure of Federal Awards*. The March 2002 OMB Compliance Supplement encourages showing in a footnote, by program, the amounts used in schoolwide programs. **Abbott school district auditors should review the OMB A-133 Compliance Supplement for specific audit requirements of federal programs as well as audit requirements applicable to schoolwide programs.** The March 2002 compliance supplement can be found at <http://www.whitehouse.gov/omb/circulars/a133compliance/02toc.html>. The *Schedules of Expenditures of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-4, respectively), as well as the expenditures reported on the *DEPA, ECPA and DLNA Restricted Aid Statements* (Exhibits C-3 through C-5), and the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2) must include the total expenditures of the program funds for WSR schools and non-WSR schools. Expenditures incurred in Fund 15 are recorded on the GAAP basis because Fund 15 is a sub-fund of the General Fund, where expenditures are recorded on the GAAP basis. Expenditures included in the *Schedules of Expenditures of Federal Awards and State Financial Assistance*, the *DEPA, ECPA and DLNA Restricted Aid Statements*, and the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* are reported on the budgetary basis and therefore include encumbrances as expenditures. In order to include the WSR expenditures in these schedules, the GAAP expenditures must be adjusted for encumbrances to determine the budgetary basis of these expenditures.

#### Fund 15 - GAAP Basis Expenditure Testing

The district is required to prepare a *Statement of Blended Expenditures – Budget and Actual* (Exhibit B-6) for each WSR school. This statement accounts for all Fund 15 GAAP basis expenditures for a particular school. The auditor should obtain the detailed general ledger from which these statements were prepared, ensure that the amounts included in the statements agree with the general ledger and then select specific expenditures for testing from the general ledger. Each expenditure tested is paid from the combined/blended funds, and therefore is paid for in part by each funding source combined/blended in Fund 15 and cannot be specifically identified to a particular funding source. Each expenditure selected for testing must be analyzed to determine whether it is consistent with the approved WSR plan for that school. The auditor must perform sufficient detailed expenditure testing to ensure that the GAAP

expenditures recorded in Fund 15 are valid expenditures consistent with the approved WSR plan at that school. This procedure should be performed to test expenditures in all WSR schools in the district.

#### Fund 15 – Blended Resources Testing:

A school **must** be operating an approved Title 1 schoolwide program in order to blend federal funds. If a first, second, mid-year second or third cohort school does not have approved Title 1 schoolwide status, they can only blend state and local funds in their school-based budgets. *N.J.A.C. 6A:23-2.3* requires each Abbott school district board of education to apply for schoolwide status under Title 1, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) for each eligible school in the district or submit a Federal waiver request to obtain permission to combine Federal, State and local funds. Mid-year third cohort schools are **not** required to prepare school-based budgets and therefore should not be blending state and local funds with federal funds.

The auditor should review the district's approved FY2002 IASA Consolidated Application (the Application) to determine which schools within the district have Title 1 approved schoolwide program status. The listing of Title 1 schools identified by Program Approach Code (Targeted Assistance vs. Schoolwide Program) can be found on page 20 of the Application. This page is entitled "Fiscal Year 2002 New Jersey Department of Education IASA LEA Consolidated Formula Subgrant Application Title 1 Program Description and Titles II, IV and VI – Services for Private School Students." Only first, second, mid-year second and third cohort schools with approved schoolwide status may blend federal funds with state and local funds.

The auditor should review the revenues transferred to Fund 15 to ensure that they were identified as revenues to be used to implement WSR in the school's approved WSR plan. The auditor should also ensure the amounts from each federal program blended in the individual school-based budgets agree with the approved FY2002 IASA Consolidated Application. The listing of federal funds by funding source approved for use in each schoolwide program can be found on the page entitled, "Fiscal Year 2002 New Jersey State Department of Education IASA LEA Consolidated Formula Application Budget Summary", of the Application. This procedure should be performed to test revenues in all WSR schools in the district.

Once the auditor has determined that the resources transferred to Fund 15 were identified as resources used to implement WSR in the school's approved WSR plan; that the expenditures reported in Fund 15 are valid expenditures consistent with the approved WSR plan and recorded any adjustments necessary to reflect the effect of errors noted during testing, the auditor should test the district's calculations of allocated GAAP expenditures and allocated GAAP surplus/carryover to ensure that they are calculated in accordance with the instructions provided by the Department. If the auditor recorded any Fund 15 adjustments, the district's allocated GAAP expenditures and GAAP surplus/carryover should be recalculated. The districts received instructions on how to perform this allocation as part of this document in the section entitled "Preparing the Blended Resource Fund 15 – Statement of Expenditures Allocated by Resource Type – Actual (Exhibit B-5 series)."

#### Fund 15 – Budgetary Basis Encumbrance Testing

Expenditures incurred in Fund 15 are recorded on the GAAP basis since Fund 15 is a sub-fund of the General Fund, which is reported on the GAAP basis. Expenditures included in the *DEPA, ECPA and DLNA Restricted Aid Statements* (Exhibits C-3 through C-5), the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2) and the *Schedules of Expenditures of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-4) are reported on the budgetary basis and therefore include encumbrances as expenditures. The amounts calculated on the

*Statement of Expenditures Allocated by Resource Type – Actual* (Exhibit B-5) are on the GAAP basis and will need to be adjusted for any encumbrances when including those expenditures in these schedules.

The auditor should test the encumbrances recorded at each school to ensure that the purchase orders encumbered are valid encumbrances consistent with the approved WSR plan. Once the auditor has determined that the encumbrances for each school are valid, and recorded any adjustments necessary to reflect the effect of errors noted during testing, the auditor should test the district's calculations of allocated encumbrances to ensure that they are calculated in accordance with the instructions provided by the Department. If the auditor recorded any encumbrance adjustments, the district's encumbrances should be reallocated. The districts received instructions on how to perform this allocation as part of this document in the section entitled "Special Revenue Fund - Combining Schedule of Revenues and Expenditures – Budgetary Basis (Exhibit C-2)."

A sample encumbrance calculation (Exhibit C-2 Worksheet) has been included in this document to illustrate the calculations and the reporting of the amounts on Exhibit C-2. This worksheet is not required to be included in the CAFR.

The sample encumbrance calculation includes an allocation of encumbrances to the Combined General Fund Contribution and State Resources. This was done to illustrate how the total encumbrances are allocated based on the "% of Total Resources". **The encumbrances allocated to the Combined General Fund Contribution & State Resources will be included in the CAFR in Fund 15 as deferred revenue on the Balance Sheet. Encumbrances are not reported as expenditures in Fund 15.**

Once the auditor has gained assurance that the Fund 15 expenditures and encumbrances are valid expenditures and encumbrances consistent with the approved WSR plan and the allocations of the total Fund 15 GAAP basis expenditures and encumbrances are correct, the auditor must ensure the correct amount of WSR budgetary expenditures has been included in the *Schedules of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-4) for each restricted federal or state program, the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* (Exhibit C-2) and the *DEPA, ECPA and DLNA Restricted Aid Statements* (Exhibits C-3 through C-5). The WSR expenditures included on the *Schedules of Federal Awards and State Financial Assistance* for each restricted federal or state aid the *Special Revenue Fund – Combining Schedule of Revenues and Expenditures – Budgetary Basis* and the *DEPA, ECPA and DLNA Restricted Aid Statements* should be the total of the GAAP basis expenditures allocated to the particular restricted aid plus the total current year encumbrances allocated to the particular restricted aid less the total prior year encumbrances allocated to the particular restricted state aid at all WSR schools in the district.

#### Excess Surplus Calculation and Instructions for Abbott School Districts

This section has been added to *The Abbott Addendum* for convenience and to provide detailed instructions on preparing the excess surplus calculations in Abbott school districts. The calculations are the same as those provided in the Audit Questionnaire included in The Audit Program. Districts should select the calculation applicable to the circumstances in their district.

**The 2002-03 Appropriations Act requires districts receiving additional Abbott v. Burke state aid in 2002-03 to reduce June 30, 2002 surplus to 2 percent and initial calculations of additional Abbott v. Burke state aid should be adjusted accordingly.**

**Districts receiving additional Abbott v. Burke state aid in 2001-02 or 2002-03 must complete Calculation A on AUDIT – 6. Excess surplus generated as a result of the 2 percent calculation is to be included on line 10024 in Audsum and budgeted in 2002-03.**

Districts not receiving additional Abbott v. Burke state aid in 2001-02 **or 2002-03** are required to complete either Calculation B or C, depending on whether the district's expenditures are less than or greater than \$100 million for the year ended June 30, 2002. Detailed line-by-line instructions follow each calculation.

The SEMI program is a federal program, which allows the State of New Jersey and its LEAs to bill for certain special education services such as physical therapy, occupational therapy, speech therapy and specialized transportation through the SEMI system. SEMI is limited to services provided in education settings under the auspices of the Commissioner of Education. SEMI generates revenues for the State of New Jersey and its LEAs. The following detailed audit procedures have been added for 2001-02 to assess the districts' efforts to maximize this resource.

Auditors should verify that districts have enrolled in the SEMI program, and have appointed a SEMI coordinator. The auditor should also review the district's internal control procedures which identify and encourage the registration of pupils during the IEP conference, the initial evaluation, and the initial school registration. District procedures for obtaining parental consent for eligible pupils should also be reviewed by the auditor. Periodic reevaluation of registered pupils should be verified by the auditor.

Federal regulations provide a twelve-month window of time to file claims for service. Auditors should verify that districts are submitting claims for reimbursement to the Billing Unit on a monthly basis, using the Turnaround Documents provided by the Billing Unit. These claims must be supported by detailed records of the services provided, along with parental consent.

The Audit Questionnaire 2001-02 included in The Audit Program, contains a question (#22) pertaining to whether the district is appropriately assisting the state in maximizing federal participation pursuant to section 7 of P.L. 1968, c. 413 (C.30:4D-7), the SEMI Medicaid program.

## Calculation A: 2 % Calculation of Excess Surplus

**Districts receiving additional Abbott v. Burke state aid in 2002-03 are required to complete this calculation at June 30, 2002 using 2% on line A10.**

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$ _____	(A)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	\$ _____	(A1)
2001-02 Adjusted General Fund & Other State Expenditures [(A)-(A1)]	\$ _____	(A2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ _____	(A3)
Assets Acquired Under Capital Leases: General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit B-4	\$ _____	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases: Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit B-4	\$ _____	(A5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit B-5	_____ %	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	\$ _____	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	\$ _____	(A8)
Adjusted 2001-02 General Fund Expenditures [(A2)-(A3)-(A8)]	\$ _____	(A9)
<b>2% of Adjusted 2001-02 General Fund Expenditures [(A9) times .02]</b>	\$ _____	(A10)
Enter Greater of (A10) or \$75,000	\$ _____	(A11)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unreserved/Undesignated Fund Balance [(A11)+(K)]	\$ _____	(M)

Line	<u>Instructions for Calculation A - Pre-GASB 34 Exhibit References</u>
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- (A) The total combined general fund expenditures (Funds 11-13 plus Fund 15) reported in the general fund column of the *Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds* (Exhibit A-2).
- (A1) The total Fund 15 expenditures allocated to restricted federal resources reported on the districtwide *Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002* (Exhibit B-5).
- (A2) Subtract line (A1) from line (A). This results in the total amount of general fund expenditures being used to calculate the maximum unreserved/undesignated fund balance for an Abbott district.
- (A3) The sum of the non-budgeted TPAF pension on-behalf payment plus the non-budgeted TPAF social security reimbursement reported in the State Sources section of the *Comparative Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for the Fiscal Years Ended June 30, 2002 and 2001* (Exhibit B-3).
- (A4) The total Fund 10 assets acquired under capital leases and is obtained from the Actual Operating Fund column of the *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for Fiscal Years ended June 30, 2002 and 2001* (Exhibit B-4).
- (A5) The Fund 15 assets acquired under capital leases obtained from the Actual Blended Resource Fund column of the *Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for Fiscal Years ended June 30, 2002 and 2001* (Exhibit B-4).
- (A6) The percentage of the overall districtwide Fund 15 expenditures, which were funded with general fund contribution or state resources. This percentage is obtained from the line entitled “Combined General Fund Contribution & State Resources” on the districtwide *Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002* (Exhibit B-5).
- (A7) The general fund and state resources portion of Fund 15 assets acquired under capital leases and is determined by multiplying the total Fund 15 assets acquired under capital leases reported on line (A5), by the combined general fund contribution and state resources percentage reported on line (A6).
- (A8) The total assets acquired under capital leases with general fund contribution and state resources. Line (A8) is the sum of lines (A4) and (A7).
- (A9) The total adjusted expenditures upon which the maximum unreserved/undesignated fund balance is calculated; the result of line (A2) minus line (A3) minus line (A8).
- (A10) This line represents **2** percent of general fund expenditures and is calculated by multiplying line (A9) by **2** percent. **If a district is receiving additional Abbott v. Burke state aid in 2002-03, this calculation MUST be completed at June 30, 2002 using 2%.**
- (A11) The maximum allowable amount of unreserved/undesignated fund balance, prior to allowable adjustments.
- (K) This line is calculated in Section 3 of the excess surplus calculations.
- (M) The total maximum allowable unreserved/undesignated fund balance for a district receiving additional Abbott v. Burke state aid. This amount is calculated here as line (A11) plus line (K).

## Calculation B: 6% Calculation of Excess Surplus (2001-02 expenditures of \$100 million or less – line (B9))

(This calculation is not to be completed by districts that received additional Abbott v. Burke state aid in 2001-02 or will receive additional Abbott v. Burke state aid in 2002-03.)

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$ _____	(B)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	\$ _____	(B1)
2001-02 Adjusted General Fund & Other State Expenditures [(B)-(B1)]	\$ _____	(B2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ _____	(B3)
Assets Acquired Under Capital Leases: General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit B-4	\$ _____	(B4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases: Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit B-4	\$ _____	(B5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit B-5	_____ %	(B6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(B5)*(B6)]	\$ _____	(B7)
Total Assets Acquired Under Capital Leases [(B4)+(B7)]	\$ _____	(B8)
Adjusted 2001-02 General Fund Expenditures [(B2)-(B3)-(B8)]	\$ _____	(B9)
6% of Adjusted 2001-02 General Fund Expenditures [(B9) times .06]	\$ _____	(B10)
Enter Greater of (B10) or \$75,000	\$ _____	(B11)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unreserved/Undesignated Fund Balance [(B11)+(K)]	\$ _____	(M)



<u>Line</u>	<u>Instructions for Calculation B - Pre-GASB 34 Exhibit References</u>
(B)	The total combined general fund expenditures (Funds 11-13 plus Fund 15) reported in the general fund column of the <i>Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds</i> (Exhibit A-2).
(B1)	The total Fund 15 expenditures allocated to restricted federal resources reported on the districtwide <i>Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002</i> (Exhibit B-5).
(B2)	Subtract line (B1) from line (B). This results in the total amount of general fund expenditures used to calculate the maximum unreserved/undesignated fund balance for an Abbott district.
(B3)	The sum of the non-budged TPAF pension on-behalf payment plus the non-budged TPAF social security reimbursement reported in the State Sources section of the <i>Comparative Statement of Revenues, Expenditures and Changes in Fund balances – Budget and Actual for the Fiscal Years Ended June 30, 2002 and 2001</i> (Exhibit B-3).
(B4)	The total Fund 10 assets acquired under capital leases obtained from the actual Operating Fund column of the <i>Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for Fiscal Years ended June 30, 2002 and 2001</i> (Exhibit B-4).
(B5)	The total Fund 15 assets acquired under capital leases obtained from the Actual Blended Resource Fund column of the <i>Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for Fiscal Years ended June 30, 2002 and 2001</i> (Exhibit B-4).
(B6)	The percentage of overall districtwide Fund 15 expenditures, funded with general fund contribution or state resources. This percentage is obtained from the “Combined General Fund Contribution & State Resources” line on the districtwide <i>Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002</i> (Exhibit B-5).
(B7)	The general fund and state resources portion of Fund 15 assets acquired under capital leases is determined by multiplying the total Fund 15 assets acquired under capital leases reported on line (B5) by the combined general fund contribution and state resources percentage reported on line (B6).
(B8)	The total assets acquired under capital leases with general fund contribution and state resources. Line (B8) is the sum of lines (B4) and (B7).
(B9)	The total adjusted expenditures upon which the maximum unreserved/undesignated fund balance is calculated; the result of line (B2) minus line (B3) minus line (B8).
(B10)	This line represents 6 percent of general fund expenditures calculated by multiplying line (B9) by 6 percent.
(B11)	The maximum allowable amount of unreserved/undesignated fund balance, prior to allowable adjustments.
(K)	This line is calculated in Section 3 of the excess surplus calculations.
(M)	The total maximum allowable unreserved/undesignated fund balance is calculated here as line (B11) plus line (K).

## Calculation C: 6% Calculation of Excess Surplus (2001-02 expenditures greater than \$100 million – line (B9))

(This calculation is not to be completed by districts that received additional Abbott v. Burke state aid in 2001-02 or will receive additional Abbott v. Burke state aid in 2002-03.)

2001-02 Total General Fund Expenditures Reported on Exhibit A-2	\$ _____	(B)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit B-5	\$ _____	(B1)
2001-02 Adjusted General Fund & Other State Expenditures [(B)-(B1)]	\$ _____	(B2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ _____	(B3)
Assets Acquired Under Capital Leases:		
General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit B-4	\$ _____	(B4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases:		
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit B-4	\$ _____	(B5)
Combined General Fund & State Resources Contribution % of Fund 15 Resources Reported on Exhibit B-5	_____ %	(B6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(B5)*(B6)]	\$ _____	(B7)
Total Assets Acquired Under Capital Leases [(B4)+(B7)]	\$ _____	(B8)
Adjusted 2001-02 General Fund Expenditures [(B2)-(B3)-(B8)]	\$ _____	(B9)
2001-02 General Fund Expenditures in Excess of \$100 Million [(B9) minus \$100,000,000]	\$ _____	(B10)
3% of General Fund Expenditures in Excess of \$100 Million [(B10) times .03]	\$ _____	(B11)
(B11) Plus \$6,000,000	\$ _____	(B12)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unreserved/Undesignated Fund Balance [(B12)+(K)]	\$ _____	(M)

<u>Line</u>	<u>Instructions for Calculation C – Pre-GASB 34 Exhibit References</u>
(B)	The total combined general fund expenditures (Funds 11-13 plus Fund 15) reported in the general fund column of the <i>Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds</i> (Exhibit A-2).
(B1)	The total Fund 15 expenditures allocated to restricted federal resources reported on the districtwide <i>Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002</i> (Exhibit B-5).
(B2)	Subtract line (B1) from line (B). This results in the total amount of general fund expenditures used to calculate the maximum unreserved/undesignated fund balance for an Abbott district.
(B3)	The sum of the non-budged TPAF pension on-behalf payment plus the non-budged TPAF social security reimbursement reported in the State Sources section of the <i>Comparative Statement of Revenues, Expenditures and Changes in Fund balances – Budget and Actual for the Fiscal Years Ended June 30, 2002 and 2001</i> (Exhibit B-3).
(B4)	The total Fund 10 assets acquired under capital leases obtained from the Actual Operating Fund column of the <i>Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for Fiscal Years ended June 30, 2002 and 2001</i> (Exhibit B-4).
(B5)	The total Fund 15 assets acquired under capital leases obtained from the Actual Blended Resource Fund column of the <i>Combining Statement of Revenues, Expenditures and Changes in Fund Balances–Budget and Actual for Fiscal Years ended June 30, 2002 and 2001</i> (Exhibit B-4).
(B6)	The percentage of overall districtwide Fund 15 expenditures, funded with general fund contribution or state resources. This percentage is obtained from the “Combined General Fund Contribution & State Resources” line on the districtwide <i>Statement of Expenditures Allocated by Resource Type – Actual for the Fiscal Year Ended June 30, 2002</i> (Exhibit B-5).
(B7)	The general fund and state resources portion of Fund 15 assets acquired under capital leases is determined by multiplying the total Fund 15 assets acquired under capital leases reported on line (B5) by the combined general fund contribution and state resources percentage reported on line (B6).
(B8)	The total assets acquired under capital leases with general fund contribution and state resources. Line (B8) is the sum of lines (B4) and (B7).
(B9)	The total adjusted expenditures upon which the maximum unreserved/undesignated fund balance is calculated; the result of line (B2) minus line (B3) minus line (B8).
(B10)	The amount of general fund expenditures in excess of \$100 million and is calculated as line (B9) minus \$100 million.
(B11)	This line represents the 3% of general fund expenditures in excess of \$100 million to be included in the maximum unreserved/undesignated fund balance and is calculated as line (B10) multiplied by 3 percent.
(B12)	The maximum allowable amount of unreserved/undesignated fund balance, prior to allowable adjustments and is calculated as line B11 plus \$6,000,000.
(K)	This line is calculated in Section 3 of the excess surplus calculations.
(M)	The total maximum allowable unreserved/undesignated fund balance calculated here as line (B12) plus line (K).

## SECTION 2:

Total General Fund – Fund Balances at June 30, 2002	\$_____	(C)	
Decreased by:			
Reserved for Encumbrances	\$_____	(C1)	
Legally Restricted – Designated for Subsequent Year's Expenditures	\$_____	(C2)	
Excess Surplus – Designated for Subsequent Year's Expenditures **	\$_____	(C3)	
Other Reserved Fund Balances	\$_____	(C4)	
Unreserved – Designated for Subsequent Year's Expenditures	\$_____	(C5)	
Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			\$_____ (U)

## SECTION 2 Instructions:

Line

- (C) The total general fund balance at June 30, 2002 (Fund 10 plus Fund 15).
- (C1) The total general fund balance reserved for encumbrances at June 30, 2002 (Fund 10 plus Fund 15).
- (C2) The amount of general fund balance (Fund 10 plus Fund 15) legally restricted for subsequent year's expenditures. This amount is to be appropriated in the 2002-03 general fund budget.
- (C3) The June 30, 2001 excess surplus amount. This amount must be included in the Audit Summary Worksheet Line 10025, and appropriated in the 2002-03 general fund budget.
- (C4) Other reserved fund balances. (Such as Adult Ed. Programs, maintenance reserve, etc.)
- (C5) The unreserved fund balance designated for subsequent year's expenditures. This amount is to be appropriated in the 2002-03 general fund budget.
- (U) The total unreserved undesignated fund balance at June 30, 2002. This amount is determined by subtracting lines (C1), (C2), (C3), (C4) and (C5) from line (C). This is the amount that will be compared to the maximum unreserved/undesignated fund balance reported on line (M) to determine whether an excess surplus situation exists at June 30, 2002.

## SECTION 3:

Reserved Fund balance – Excess Surplus \*\*\*[(U)-(M)] IF NEGATIVE ENTER-0 \$\_\_\_\_\_ (E)

***Recapitulation of Excess Surplus as of June 30, 2002***

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures \$\_\_\_\_\_ (C3)  
\*\*

Reserved Excess Surplus \*\*\* [(E)] \$\_\_\_\_\_ (E)

Total [(C3) + (E)] \$\_\_\_\_\_ (D)

- \* This adjustment line (as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10) and Extraordinary Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid.)

**Detail of Allowable Adjustments**

Impact Aid \$\_\_\_\_\_ (H)

Sale & Lease-back \$\_\_\_\_\_ (I)

Extraordinary Aid \$\_\_\_\_\_ (J)

Total Adjustments [(H)+(I)+(J)] \$\_\_\_\_\_ (K)

- \*\* This amount represents the June 30, 2001 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025. Districts that received additional Abbott v. Burke state aid in 2001-02 should not have an amount on this line. Only districts that did not received additional Abbott v. Burke state aid in 2001-02 would have an amount on this line at June 30, 2002. If the district received additional Abbott v. Burke state aid in 2001-02, the June 30, 2001 excess surplus was required to be budgeted in 2001-02.

- \*\*\* Amount must agree with the June 30, 2002 CAFR and Audit Summary Worksheet Line 10024. Abbott districts receiving additional Abbott v. Burke state aid in 2002-03 must budget excess surplus generated at June 30, 2002 in 2002-03.

## SECTION 3 Instructions:

### Line

- (E) This line is calculated as line (U) minus line (M) and represents the excess surplus at June 30, 2001, which will be reported in the CAFR and on Audit Summary Worksheet Line 10024. If the result of subtracting line (M) from line (U) is negative, then zero should be entered on this line. Excess surplus generated at June 30, 2002 is required to be budgeted in 2003-04 if the district is not requesting additional Abbott v. Burke state aid in 2002-03. If the district is requesting additional Abbott v. Burke state aid in 2002-03, excess surplus generated at June 30, 2002 must be calculated using the 2% calculation and must be budgeted in 2002-03.

### **Recapitulation of Excess Surplus as of June 30, 2002**

### Line

- (C3) Line (C3) represents the June 30, 2001 excess surplus amount and must be included in the 2000-01 Audit Summary Worksheet Line 10025. This amount is to be appropriated in the 2002-03 general fund budget. Districts that received additional Abbott v. Burke state aid in 2001-02 should not have an amount on this line. This is the same as line (C3) included in Section 2 above. Only districts that did not received additional Abbott v. Burke state aid in 2001-02 would have an amount on this line at June 30, 2002. If the district received additional Abbott v. Burke state aid in 2001-02, the June 30, 2001 excess surplus was required to be budgeted in 2001-02.
- (E) This line represents the excess surplus generated at June 30, 2002 and must agree with the June 30, 2002 CAFR and be reported in the 2001-02 Audit Summary Worksheet Line 10025. This is the amount calculated on line (E) above. Abbott districts receiving additional Abbott v. Burke state aid in 2002-03 must budget excess surplus generated at June 30, 2002 in 2002-03.
- (D) Line (D) represents the sum of the June 30, 2001 and June 30, 2002 excess surplus.

### **Detail of Allowable Adjustments**

### Line

- (H) Line H represents the amount of Impact Aid received by the district during 2001-02. This amount is obtained from the line entitled "Federal Sources: PL 81-874(Impact Aid)" on the *Comparative Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* (Exhibit B-4).
- (I) Line I represents the proceeds realized from the sale-lease back of textbooks and non-consumable instructional materials during the current year, and is excluded from the calculation of excess undesignated general fund balance. See The Audit Program Section II-10.7 for a more detailed discussion of this adjustment.
- (J) Line J represents the extraordinary aid received by the district in 2001-02 and excluded from the excess surplus calculation in the current year. This amount can **only** be excluded from the excess surplus calculation if the district can clearly document that they did not budget this additional aid during the 2001-02 fiscal year for which they filed an application. See The Audit Program Section II-10.3 for a more detailed discussion of this adjustment.
- (K) Line (K) is the sum of lines (H), (I) and (J) and represents the total allowable adjustment to increase the maximum unreserved/undesignated fund balance by.

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# **OUTLINE OF CAFR (Pre GASB 34)**

## OUTLINE OF CAFR

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 Roster of Officials  
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\* Private citizens should be listed as individual taxpayer 1, individual taxpayer 2, etc.

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# **OUTLINE OF CAFR (GASB 34)**

# OUTLINE FOR COMPREHENSIVE ANNUAL FINANCIAL REPORT

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- J-12 Attendance Data .....
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- J-15 General Fund Other Local Revenue by Source .....

\* Private citizens should be listed as individual taxpayer 1, individual taxpayer 2, etc.

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K-1	Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....
K-2	Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular Letter 98- 07 .....
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# **APPENDIX A**



State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

CHRISTINE TODD WHITMAN  
Governor

DAVID C. HESPE  
Commissioner

October 25, 2000

TO: Abbott District Chief School Administrators  
Abbott District School Business Administrators

FROM: Margretta Fairweather, Assistant Commissioner  
Division of Early Childhood Education

Gloria Hancock, Acting Assistant Commissioner  
Division of Student Services

Tom McMahon, Assistant Commissioner  
Division of Finance

SUBJECT: Procedures for Review and Approval of the 1999-00  
DEPA and ECPA Carryover Balances

The Department of Education will use the following procedures to approve Abbott district requests to carryover DEPA and ECPA balances that were not budgeted in the 2000-01 district budget. In accordance with CEIFA requirements in N.J.A.C. 6:19-4.2(c) and 6:19-3.2(f), DEPA and ECPA are dedicated, nonlapsing sources of funds. In addition to the CEIFA requirements, Abbott districts must also comply with N.J.A.C. 6A:24 Urban Education Reform in the Abbott Districts.

DEPA and/or ECPA balances which are neither expended nor encumbered by June 30, 2000 are classified as deferred revenue in the financial accounts and statements of the district and added to the revenue of a subsequent year budget in one of three ways:

1. Balances are identified prior to the preparation of the subsequent year budget and incorporated as carryover into said budget;
2. Balances are not identified prior to budget preparation, but appropriated during the subsequent year with the approval of the Commissioner or his designee; or
3. Balances are retained as deferred revenue until the second subsequent year budget.

The 1999-00 Carryover Funds form must be used by districts to either adjust the anticipated carryover budgeted in 2000-01 (number 1 above) or to request the use of unanticipated carryover in the 2000-01 budget (number 2 above). The carryover form is not required for districts that budget the 1999-00 carryover amount in the 2001-02 school district budget (number 3 above).

A district that anticipated carryover balances when preparing its 2000-01 budget may be required to amend its approved plans (both budget and program) if the amount anticipated was incorrect. That is, if the amount anticipated as carryover in the 2000-01 budget was more than the actual carryover amount at

June 30, 2000, the plan must be revised to reflect the lower amount. If the actual amount was greater than the anticipated amount, the district/school has the option of revising the 2000-01 plan or budgeting the additional unanticipated carryover amount in its 2001-02 plan.

There is no requirement to track the carryover funds in separate revenue or expenditure accounts. Once approved, these funds become current year revenue and the calculation of deferred revenue amounts at June 30, 2001 will not require delineation as to year of origin.

#### **DEPA CARRYOVER:**

For the 2000-01 school year, DEPA funds must be used in the schools that generated the aid. The carryover of unexpended and unencumbered DEPA funds must remain at the school that generated the balances. Instructions for the calculation of deferred DEPA balances were provided in the Abbott Addendum to the 1999-2000 Audit Program.

#### **Third Cohort Schools:**

The attached two-page carryover form is similar to that used for DEPA transfer requests and should be used only by third cohort schools. Districts should make copies of the form for future use. The Statement of Demonstrably Effective Program Aid for Non-Whole School Reform included in the CAFR for Abbott districts must be included with the carryover request to verify the available amount. If the annual audit has not been completed prior to the carryover request, any approved carryover is subject to verification upon receipt of the annual audit. Complete a separate form for each DEPA location. The form includes:

Page 1:

- Area for a brief narrative that addresses the following questions:
  1. What is the rationale for the accumulated DEPA balance?
  2. Did the school accomplish the goals and objectives identified in the 1999-00 DEPA operational plan? If not, does the school intend to use the remaining funds to complete these goals and objectives?
  3. Does the school intend to use the funds for a new purpose? If yes, provide a rationale to document the need for the use of these funds.
- Lines for district and DOE signatures and dates and a line for the board resolution date.

Page 2:

- Use this page to detail the accounts impacted by the carryover request. There is a new line for the carryover amount being budgeted and separate lines for each affected account. As in prior years, use column 1 to record the appropriation amount before carryover. If the carryover request is establishing a new program previously unfunded in the district budget for that location, leave column 1 blank. Use column 2 to record the carryover amount for each specific budget line. The total of column 2 should equal the carryover amount listed at the top of the form. If the carryover request is amending an estimated carryover amount that was included in the original approved budget, enter only the amount of the change. In this case, the total of the column should be the difference between the actual carryover by location shown in the CAFR and the estimated amount included in the original approved budget, which may be negative.

In addition to the carryover form, districts must submit a copy of the board resolution approving the use of the carryover funds and copies of the addendum with revisions to the original DEPA operational plans indicating "Revised" and the dates the revisions were made. Please note that districts should not make changes to or retransmit supporting documentation Item 16 over the DOENET.

### **First and Second Cohort Schools**

DEPA balances generated in first and second cohort schools should be deferred to the FY 2001-2002 school-based budget. However, if the school principal, school management team chairperson, and the chief school administrator determine that the school's approved programs cannot be carried out without the additional funds, use the attached **Request for DEPA Carryover to School Based Budget** form to request the carryover. The request must clearly demonstrate the need for additional funds.

For DEPA carryover requests, submit all required forms to Orlando Castro, director of Program Review & Improvement. Scott Henry, director of Fiscal Review & Improvement and Orlando Castro must approve all DEPA carryover requests. Staff from the Program Improvement Regional Centers (PIRC) will contact the district if additional information is needed and return a copy of the completed request to the district with the department's determination. The PIRC office will also send a copy of the carryover request to the appropriate county superintendent.

### **ECPA CARRYOVER:**

Instructions for the calculation of deferred ECPA balances were provided in the Abbott Addendum to the 1999-2000 Audit Program.

The attached two-page carryover form is similar to that used for ECPA transfer requests. Districts should make copies of the form for future use. The Statement of Early Childhood Program Aid included in the CAFR for Abbott districts must be included with the carryover request to verify the available amount. If the annual audit has not been completed prior to the carryover request, any approved carryover is subject to verification upon receipt of the annual audit. The form includes:

#### **Page 1:**

- Area for a brief narrative that addresses the following questions:
  1. What is the rationale for the accumulated ECPA balance?
  2. Did the district accomplish the goals and objectives identified in the 1999-00 ECPA operational plan? If not, does the district intend to use the remaining funds to complete these goals and objectives?
  3. Does the district intend to use the funds for a new purpose? If yes, provide a rationale to document the need for the use of these funds.
- Lines for district and DOE signatures and dates and a line for the board resolution date.

#### **Page 2:**

- Use this page to detail the accounts impacted by the carryover request. There is a new line for the carryover amount being budgeted and separate lines for each affected account. As in prior years, use column 1 to record the appropriation amount before carryover. If the carryover request is establishing a new program previously unfunded in the district budget, leave column 1 blank. Use column 2 to record the carryover amount for each specific budget line. The total of column 2 should equal the carryover amount listed at the top of the form. If the carryover request is amending an estimated carryover amount that was included in the original approved budget, enter only the amount of the change. In this case, the total of the column should be the difference between the actual carryover shown in the CAFR and the estimated amount included in the original approved budget, which may be negative.

In addition to the carryover form, districts must submit a copy of the board resolution approving the use of the carryover funds and copies of the addendum with revisions to the original ECPA operational plans

indicating "Revised" and the dates the revisions were made. Please note that districts should not make changes to or retransmit supporting documentation Item 15 over the DOENET.

**For ECPA carryover requests, districts must submit all required forms to Susan Saravalli, manager of the Division of Early Childhood Education. Scott Henry, director of Fiscal Review & Improvement and Susan Saravalli, must approve all ECPA carryover requests. Staff from the Division of Early Childhood Education will contact the district if additional information is needed and return the completed request to the district with the department's determination. A copy will also be sent to the appropriate county superintendent.**

All Abbott districts must submit a written explanation for all June 30, 2000 DEPA and ECPA carryover balances to the Commissioner after the finalization of their annual audit, but no later than December 1, 2000, whether or not approval for carryover into the 2000-01 budget is requested. If the funds are being requested for approval for use in 2000-01, it is anticipated that such requests will be related to whole school reform efforts. At this time, districts must provide only an explanation for the reasons for the fund balance and the intended use of carryover for whole school reform. The Commissioner may consider such balances during the review of any application for additional state aid pursuant to N.J.A.C. 6A:24-7.1. In addition, the Commissioner, at his discretion, may appropriate a carryover balance in the 2000-01 budget in accordance with N.J.A.C. 6A:24-1.4(l).

Direct your DEPA program questions to Orlando Castro at (609) 292-6874. Direct your ECPA program questions to Susan Saravalli at (609) 777-2074. Direct all fiscal questions to Scott Henry at (609) 984-4927.

MRF:GH:TM:KA/CN/y:bud00-01/miscmemos/ CO1.doc

Attachment

c: Maria Nuccetelli  
Jacqueline McConnell  
Orlando Castro  
Scott D. Henry  
Susan Saravalli  
Cecelia Agabiti  
County Superintendents  
PIRC Managers  
PIRC Budget Examiners  
Public School Accountants

District \_\_\_\_\_

**Check the applicable line:**

\_\_\_\_\_ Early Childhood Program Aid (ECPA)

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**District signature and title:**

Date \_\_\_\_\_

Date \_\_\_\_\_

Date of Board Resolution \_\_\_\_\_



DISTRICT \_\_\_\_\_

**(Check One)**

DEPA \_\_\_\_\_

Location \_\_\_\_\_

Carryover Amount \_\_\_\_\_

**Carryover Amount**

**(3)**  
**Appropriation  
Amount  
After Carryover  
(1) + (2)**

(2)  
Caryover  
Amount

2000-01  
Appropriation  
Amount  
Before Carryover

Program/  
Strategy

Account # F P F O

Account Description

**Totals**

二

•

二

\* If expansion of previously approved program, enter original budget. If new program, enter zero.

\*\* Column total must equal total carryover amount or adjustment amount.

District \_\_\_\_\_

School \_\_\_\_\_

In the space below, provide a brief narrative that clearly demonstrates the need for additional funds to implement the approved programs and services of the approved school based budget. Complete page 2 of this form to detail the accounts impacted by the request.

DISTRICT

**Dates:**

\_\_\_\_\_

---

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\_\_\_\_\_

COUNTY \_\_\_\_\_

**ABBOTT DISTRICT**

Location	Carryover Amount

[illegible]

• If expansion of previously approved program, enter original budget. If new program, enter zero.

\*\*\* Column total must equal total carryover amount or adjustment amount.

# **APPENDIX B-1**



# State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

CHRISTINE TODD WHITMAN  
Governor

November 6, 2000

NOV 21 08AM 11-32  
DAVID C. LESPE  
Commissioner

TO: Abbott Districts Chief School Administrators  
Abbott Districts School Business Administrators  
Principals, First/Second Cohort Schools  
Principals, Secondary Schools  
School Management Team Chairpersons

FROM: Tom McMahon, Assistant Commissioner  
Division of Finance

SUBJECT: Clarification and Amendment Transfer Approval Procedures to be Followed by Abbott Districts Outlined in the Memo from Assistant Commissioners McMahon and Anderson dated September 13, 2000

Beginning in the 2000-01 fiscal year, Abbott districts are required to obtain department approval for certain transfers. The attached summary clarifies and amends the transfer approval procedures to be followed by Abbott districts outlined in the memo from Assistant Commissioners McMahon and Anderson dated September 13, 2000. District level transfers are clarified and amended first followed by school account level transfers in the attached summary. District level and school level transfer requests may be submitted to the department through June 30. School level transfers from June 1 through June 30 will be accepted and approved for emergencies only. The department will review/approve all transfers within 10 working days upon receipt of the request.

Districts should complete the attached Request for Budget Transfer form for all transfers and obtain the required approval signatures. Districts should make copies of the attached blank forms for future use. A copy of each transfer request must be maintained on file at the district and at the school and be made available for audit.

If there are questions concerning these procedures, please contact the PIRC regional business manager for your district at the Program Improvement Regional Center (PIRC).

TM:SH:GridCheatSheetcoverletter

Attachments

c: Margretta Fairweather

Gloria Hancock

Maria Nuccetelli

✓Katie Attwood

Orlando Castro

Scott Henry

Susan Saravalli

County Superintendents

County School Business Administrators

Budget Managers

PIRC Managers

APPENDIX B-1

## **Clarification and Amendment of Account Transfers Requiring Department Approval**

This summary is to clarify and amend the transfer approval procedures to be followed by Abbott districts outlined in the memo from Assistant Commissioners McMahon and Anderson dated September 13, 2000. District level transfers are clarified first followed by school account level transfers.

### **District Level Transfers Requiring Department Approval**

**July 1 through June 30**

- ☐ All transfers from instructional accounts to non-instructional accounts
- ☐ All transfers from undesignated fund balance

#### **State Operated School Districts**

Submit transfer requests to the Internal Audit Department, which will approve transfers on behalf of the Department of Education.

#### **Abbott Districts**

Submit transfer requests to the PIRC regional fiscal manager who will approve transfers on behalf of the Department of Education.

Internal Audit and PIRC staff will have 10 working days from the date of receipt to review/approve transfers. If transfers are not returned to the district personnel within the 10 workday period, the transfer will be considered approved.

Transfer requests submitted to the department after June 30 will not be accepted and, therefore, are not approved transfers.

## School Level Account Transfers Requiring Department Approval

July 1 through May 31

- ☐ All transfers from instructional accounts to non-instructional accounts
- ☐ All transfers to move staff, salaries and benefits from one location to another or between sub-functions if the total number of FTEs for location or sub-function is affected
- ☐ All transfers between sub-functions if either sub-function involved in the transaction is increased or decreased by more than a cumulative 10% of the original appropriations approved by the department

### Example 1: Transfer of \$15,000

<u>Account Number</u>	<u>Budget Amount Before Transfer</u>	<u>Transfer Amount</u>	<u>Budget Amount After Transfer</u>
15-000-218-500	\$160,000	(\$15,000)	\$145,000
15-000-222-500	\$ 90,000	\$15,000	\$105,000
The transfer out of account 15-000-218-500 is 9.4% of the original budget amount, yet it is 16.7 % of the original budget amount of the account receiving the transfer, therefore, the transfer requires department approval.			

### Example 2: Transfer of \$10,000

<u>Account Number</u>	<u>Budget Amount Before Transfer</u>	<u>Transfer Amount</u>	<u>Budget Amount After Transfer</u>
15-000-218-500	\$145,000	(\$10,000)	\$135,000
15-000-223-600	\$200,000	\$10,000	\$210,000
The transfer out of account 15-000-218-500 is 6.9% of the balance in the account before this transfer, but the cumulative transfers out of this account (\$15,000 + \$10,000) represent 15.6% of the original budget amount, therefore, this transfer requires department approval.			

### State Operated School Districts

Submit transfer requests to the PIRC regional fiscal manager who will approve transfers on behalf of the Department of Education.

Internal Audit Department shall be copied on all transfer requests and transfer approvals.

### Abbott Districts

Submit transfer requests to the PIRC regional fiscal manager who will approve transfers on behalf of the Department of Education.

The PIRC regional fiscal manager will have 10 working days from the date of receipt to review/approve transfers. If transfers are not returned to the district personnel within the 10 workday period, the transfers will be considered approved.

### **School Level Account Transfers Requiring DOE Approval**

**June 1 – June 30**

No transfer will be accepted for review unless an emergency situation exists. If the district determines an emergency exists at the school level, the transfer request and statement of reason for the transfer is to be sent to Scott Henry, director, Fiscal Review and Improvement. Scott Henry will review/approve emergency transfers submitted between June 1 and June 30 within 10 working days from the date of receipt.

Transfers submitted to Scott Henry after June 30 will not be accepted and, therefore, are not approved transfers.



# **APPENDIX B-2**



## State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

CHRISTINE TODD WHITMAN  
Governor

September 13, 2000

DAVID C. HESPE  
Commissioner

TO: Abbott District Chief School Administrators  
Abbott District School Business Administrators  
Principals, First/Second Cohort Schools  
Principals, Secondary Schools  
School Management Team Chairpersons

FROM: Barbara Anderson, Assistant Commissioner  
Tom McMahon, Assistant Commissioner

SUBJECT: Procedures for the Review and Approval of a Budget Transfer/Revision for District Budgets and School-Based Budgets for First and Second Cohort Schools for the 2000-01 Fiscal Year.

Beginning in the 2000-01 fiscal year, Abbott districts will be required to obtain department approval of all transfers from instructional to non-instructional accounts, transfers from undesignated fund balance to operating accounts as well as transfers affecting school-based budgets. This memorandum describes the procedures for requesting these transfers for the 2000-01 school year.

### District Budget Transfer Requests

The procedures below describe a transfer/revision as either minor or substantive. A minor revision is defined as one that does not shift more than a cumulative 10 percent of the funds allocated by function code within a program for either account involved in the transaction. Minor transfers do not require prior departmental approval. A substantive revision is defined as one that transfers more than a cumulative 10 percent of the funds allocated by function code within a program for either account involved in the transaction or any transfer from instructional to non-instructional accounts. All transfers from undesignated fund balance to operating accounts will also be considered substantive and require prior departmental approval.

The attached Transfer Request Form is to be used by districts to request DOE permission for transfers/revisions. This form must be completed for all transfers/revisions to notify the DOE of the transaction, and, in some cases, to document the approval of the transfer. The request form also requires certification by the chief school administrator, school business administrator, principal and SMT chairperson, as appropriate, that the transfer will not affect the implementation of any approved programs or services.

Each transfer/revision, whether minor or substantive, requires approval by the local board of education. Transfer requests from a state-operated school district require approval by the state district superintendent. As stated above, a minor transfer/revision does not require prior Department of Education approval, but the transaction will be reviewed by the department subsequent to board ratification. When submitting the request form for a minor transfer/revision, the supporting documentation must include a copy of the board minutes of the meeting at which the board of education approved the transfer/revision. A substantive transfer/revision requires prior approval from the department and the request must also include the supporting documentation, which substantiates ratification by the board for the action to be taken pending department approval.

APPENDIX B-2

The request form includes:

- *Quality, canin for*  
Description of the transfer/revision
- Required signatures of the:
  - chief school administrator
  - district school business administrator
  - principal (school-based transfers only)
  - school management team chairperson (school-based transfers only)
  - Department of Education
- Original and revised appropriation amounts for the accounts to/from which the transfer/revision is being made
- Appropriation for each of the impacted accounts after the transfer/revision

The description of the transfer/revision must provide a detailed explanation and rationale for the requested transfer/revision. The explanation and rationale, along with any other pertinent information, will be used in determining the approval/denial of the request for substantive revisions. A review of the request will be undertaken only if the attached form is complete and includes the appropriate signatures.

#### School-Based Budget Transfers

The criteria for determining whether a school-based budget transfer request is minor or substantive are the same as those applied to district level accounts (see above). At this time, the only school-based budget transfers considered for approval are intra-school transfers or transfers between school-based budgets and central office accounts. **Transfers directly between schools are prohibited.** The department is seeking guidance from the federal government on the issue of transfer of funds between schools that may be eligible for Title I funds. When information becomes available, you will be notified.

A copy of the completed form will be returned to the district with the department's determination. The Office of Fiscal Review and Improvement will periodically review the district's financial and other internal accounting records to ensure that each transfer/revision was properly submitted for department review.

A copy of each transfer/revision request must be maintained on file at the district and school. The department will also maintain a copy for audit purposes. The district should copy the attached blank forms for future uses. All transfer/revision request forms must be submitted with a copy to the Program Manager and Fiscal Coordinator at your Program Improvement Regional Center (PIRC) and the Offices of Program and Fiscal Review and Improvement. The PIRC staff will contact the district and/or school if additional information is required. The cutoff date for the submission of all transfer/revision requests is May 1, 2001.

Attached are samples of a completed request for a minor and a substantive transfer/revision.

If there are questions concerning these procedures, please contact the fiscal coordinator or budget manager/examiner at the Program Improvement Regional Center (PIRC).

BA/TM/KA/mc:budtransreq-final

Attachments

c: John Sherry  
Margretta Fairweather  
Jacqueline McConnell  
Katie Attwood  
Orlando Castro  
Scott Henry  
Susan Saravalli  
County Superintendents  
County School Business Administrators  
PIRC Managers  
PIRC Budget Managers/Examiners  
Public School Accountants

# **REQUEST FOR BUDGET TRANSFER** **FISCAL YEAR ENDING \_\_\_\_\_**

DISTRICT \_\_\_\_\_ COUNTY \_\_\_\_\_

SCHOOL \_\_\_\_\_

Please check the applicable line:      ☐ District Budget      ☐ School-Based Budget

In the space provided, describe the proposed transfer, including a clear explanation and rationale. Document the increases and decreases to the individual accounts on page two of this form.

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Sign below on the appropriate line: The undersigned certify the proposed transfer will not affect implementation of any approved programs and services.

**SUBSTANTIVE REVISION/TRANSFER:**

School Principal (school-based transfer only)	Date
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School Management Team Chairperson (school-based transfer only)	Date
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Chief School Administrator	Date
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School Business Administrator	Date
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Office of Program Review and Improvement	Date
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Office of Fiscal Review and Improvement	Date
---	------

**MINOR REVISION/TRANSFER:**

School Principal (school-based transfer only)	Date
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School Management Team Chairperson (school-based transfer only)	Date
---	------

Chief School Administrator	Date
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School Business Administrator	Date
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Date of Board Resolution	
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Office of Program Review and Improvement	Date
--	------

Office of Fiscal Review and Improvement	Date
---	------

**DEPARTMENT APPROVAL:**

Transfer/Revision:      ☐ Approved

☐ Not approved

COUNTY \_\_\_\_\_

\*Column totals must agree  
\*\*Column total must equal zero

# **APPENDIX B-3**



State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

CHRISTINE TODD WHITMAN  
Governor

DAVID C. HESPE  
Commissioner

October 25, 2000

TO: Abbott District Chief School Administrators  
Abbott District School Business Administrators

FROM: Margretta Fairweather, Assistant Commissioner  
Division of Early Childhood Education *Margretta Fairweather*  
Gloria Hancock, Acting Assistant Commissioner  
Division of Student Services *Gloria Hancock*  
Tom McMahon, Assistant Commissioner  
Division of Finance *Tom McMahon*

SUBJECT: Procedures for Review and Approval of Fiscal Year 2000-2001  
Revisions and Transfers of District ECPA and Third Cohort DEPA  
Budgets

The Department of Education will use the following procedures during the 2000-01 school year to review and approve revisions and transfers of funds within officially approved ECPA district budgets and DEPA budgets for third cohort schools. Fiscal year 2000-01 transfer procedures for first and second cohort schools were addressed in the memo issued on September 13, 2000 from Barbara Anderson and Tom McMahon.

Districts must complete the attached transfer notification form to notify the DOE of minor plan amendments, and to request DOE permission for substantive revisions related to DEPA and ECPA restricted programs. Minor transfers/revisions require board ratification before submission to the DOE. Substantive revisions require board ratification after the DOE approval.

Minor revisions are revisions that do not jeopardize the accomplishment of the objective nor shift more than a cumulative 10 percent of the money allocated for the strategy/program by location. Minor revisions do not require prior DOE written approval.

Substantive revisions are revisions that include elimination of a strategy or reallocate more than a cumulative 10 percent of the money allocated to the strategy/program by location. Substantive revisions require prior DOE written approval.

The chief school administrator or school business administrator must sign the attached two-page transfer notification form. Districts should make copies of the form for future use. The DOE

and the district will keep copies of the 2000-01 transfer forms on file; districts must make the forms available for audit. The cut-off date for submitting transfer requests is May 1, 2001. The two-page form includes:

Page 1:

- Area for a brief narrative description of the plan amendment. The description must provide a clear explanation and rationale for the requested transfer. The DOE will use this area, along with the other information, to determine approval or denial of the request.
- Lines for district and DOE signatures, dates, and a line for the board resolution date.

Page 2:

- Districts should use this page to detail the requested transfers by appropriation lines. Two lines are required for each transfer request. Use the first line to document the appropriation account and strategy being decreased and the second line to document the account and strategy being increased. Show on both lines the original appropriation amount, the amount before transfer, the applicable increase or decrease, and finally the appropriation after transfer.

#### DEPA Revisions/Transfers:

Substantive revisions must be approved before the district budget is amended. Minor revisions do not require prior DOE approval.

Districts must submit all transfer notification forms to Orlando Castro, director of Program Review & Improvement. Staff from the Program Improvement Regional Centers (PIRC) will contact the district if additional information is needed and return a copy of the completed form to the district with the department's determination. The PIRCs will also send a copy of the transfer approval/ratification to the appropriate county superintendent. Scott Henry, director of Fiscal Review & Improvement and Orlando Castro must approve all revisions.

DEPA transfers between locations may be made only in instances where ECPA funds have been transferred to, and budgeted for, demonstrably effective programs/strategies. DEPA transfers between locations cannot reduce the total DEPA budget for a location below the original district DEPA allocation for that location. When ECPA funds are used for DEPA at the district level, the location code is the central office.

Direct your DEPA program questions to Orlando Castro at (609) 292-6874. Direct all fiscal questions to Scott Henry at (609) 984-4927.

#### ECPA Revisions/Transfers:

Substantive revisions must be approved before the district budget is amended. Minor revisions do not require prior DOE approval.

Districts must submit all transfer/revision requests to Susan Saravalli, manager of the Division of Early Childhood Education. Staff from the Division of Early Childhood Education will contact the district if additional information is needed and return the completed form to the district with



the department's determination. A copy will also be sent to the appropriate county superintendent. Scott Henry, director of Fiscal Review & Improvement and Susan Saravalli must approve all revisions.

Direct your ECPA program questions to Susan Saravalli at (609) 777-2074. Direct all fiscal questions to Scott Henry at (609) 984-4927.

**All Revisions/Transfers:**

Districts are not required to make changes to or retransmit supporting budget documentation Items 15 and 16 over the DOENET.

Districts with DEPA and/or ECPA balances at the end of fiscal year 1999-00 will be required to submit a fund balance carryover request form. Instructions for submitting this request are being mailed under separate cover.

MRF:GH:TM:KA/y:bud00-01/miscmemos/transfers.doc

**Attachments**

c: Maria Nuccetelli  
Jacqueline McConnell  
Orlando Castro  
Scott D. Henry  
Susan Saravalli  
County Superintendents  
PIRC Managers  
PIRC Budget Examiners  
Public School Accountants

County \_\_\_\_\_

District \_\_\_\_\_

**ABBOTT DISTRICT THIRD COHORT  
2000-01 DEPA/ECPA TRANSFER FORM**

Check the applicable line:

\_\_\_\_\_ Demonstrably Effective Program Aid (DEPA)

\_\_\_\_\_ Early Childhood Program Aid (ECPA)

In the space provided below, provide a clear explanation and rationale for the requested transfer. For a DEPA transfer, also attach a dated DEPA operational plan form marked "Revision". Document the proposed decreases and increases to the individual accounts on page two of this form.

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If for DEPA, does the requested modification include a transfer of funds between locations (schools)?

Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, see attached memo for restrictions and details.

Sign below on the appropriate line:

**Substantive Revisions**

District signature and title for prior approval request:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**DOE Approval:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Minor Revisions**

District signature and title for acknowledgement/ratification:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Date of Board Resolution \_\_\_\_\_

**DOE signature and title for acknowledgement/ratification:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

COUNTY \_\_\_\_\_

DISTRICT \_\_\_\_\_

ABBOTT DISTRICTS THIRD COHORT  
2000-01 TRANSFER FORM

Account # F P F O	Program/ Strategy	Location	Account Description	(1) Original Appropriation Amount	(2) Appropriation Amount Before Transfer	(3) Increase (Decrease)	(4) Appropriation Amount After Transfer (2)+/-(3)
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
From	---	---	---	---	---	---	---
To	---	---	---	---	---	---	---
Totals					*	**	*

\* Column totals must agree

\*\*Column total must equal zero